



P.O. BOX 850 | COWETA, OKLAHOMA 74429 | PH. (918) 486-2189 | FAX (918) 486-5366 | www.cityofcoweta-ok.gov

AGENDA - REGULAR MEETING
COWETA CITY COUNCIL
COWETA CITY HALL, 310 S. BROADWAY
MONDAY, JANUARY 9, 2023 6:00 P.M.

MEETING PROCEDURE: Comments on all scheduled agenda items will be heard immediately following the presentation by staff or the petitioner. Please wait until you are recognized by the Mayor and keep your comments as brief as possible. Individuals addressing the City Council must identify themselves by name prior to making any comments. The City Council will act on an agenda item after comments from staff and the City Council have been heard.

- I. CALL TO ORDER
- II. PLEDGE OF ALLEGIANCE

- III. ROLL CALL
 - EVETTE YOUNG _____
 - HAROLD CHANCE _____
 - NAOMI HOGUE _____
 - LOGAN BROWN _____
 - RANDY WOODWARD _____

- IV. GENERAL CITY COUNCIL COMMENTS
(During the General City Council Comments section of the agenda, the City Council shall make no decision or take any action except as to request the City Manager to schedule the matter for Council discussion at a later date.)

V. PROCLAMATIONS/PRESENTATIONS

- 1. PRESENTATION OF AWARD
PRESENTATION OF THE OKLAHOMA MUNICIPAL LEAGUE HONOR ROLL OF SERVICE AWARD TO VESTER SPEARS IN RECOGNITION OF OVER 25 YEARS OF EMPLOYMENT WITH THE CITY OF COWETA. (DWAYNE ELAM, OML BOARD DISTRICT 2)

- VI. CONSENT
(All matters under the "Consent Calendar" are considered by the City Council to be routine and will be enacted by one motion. Any Councilmember may, however, remove an item from consent by request.)

- 1. MINUTES OF THE REGULAR MEETING
APPROVAL OF THE MINUTES OF THE COWETA CITY COUNCIL REGULAR MEETING HELD ON DECEMBER 5, 2022. (JULIE CASTEEN, ASSISTANT CITY MANAGER)

Documents:

[221205 MINUTES OF THE CITY COUNCIL.PDF](#)

- 2. SURPLUS PROPERTY
APPROVAL OF A DECLARATION OF SURPLUS ON THE FOLLOWING AND AUTHORIZATION FOR THE CITY MANAGER TO DISPOSE OF ACCORDINGLY:

- 1. CITY HALL DOOR ACCESS SYSTEM
- 2. COWETA PUBLIC LIBRARY SECURITY CAMERA SYSTEM

3. CHRISTMAS DECORATIONS - 12 BELLS AND 12 WREATHS

(JULIE CASTEEN, ASSISTANT CITY MANAGER)

Documents:

[230109 STAFF REPORT SURPLUS ITEMS.PDF](#)
[SURPLUS FORM CITY HALL DOOR ACCESS SYSTEM.PDF](#)
[SURPLUS FORM LIBRARY CAMERAS.PDF](#)
[SURPLUS FORM CHRISTMAS DECORATIONS.PDF](#)

3. INCOG REPRESENTATION

APPROVAL OF THE REAPPOINTMENT OF MAYOR EVETTE YOUNG AS THE CITY'S REPRESENTATIVE TO THE INCOG BOARD OF DIRECTORS AND THE INCOG GENERAL ASSEMBLY AND CITY MANAGER ROGER KOLMAN AS COWETA'S ALTERNATE REPRESENTATIVE FOR BOTH BODIES. (ROGER KOLMAN, CITY MANAGER)

4. APPOINTMENT TO THE PLANNING COMMISSION

CONFIRMATION OF THE APPOINTMENT OF KRISTI RENTIE TO THE COWETA PLANNING COMMISSION AND COWETA BOARD OF ADJUSTMENT BY THE MAYOR OF THE CITY OF COWETA, OKLAHOMA FOR AN UNEXPIRED TERM ENDING JUNE 1, 2023.

Documents:

[230109 STAFF REPORT APPOINTMENT OF PC MEMBER.PDF](#)

5. REAPPOINTMENT TO PLANNING COMMISSION AND BOARD OF ADJUSTMENT

CONFIRMATION OF THE REAPPOINTMENT OF JESSICA MORRIS TO THE COWETA PLANNING COMMISSION AND COWETA BOARD OF ADJUSTMENT BY THE MAYOR OF THE CITY OF COWETA, OKLAHOMA FOR A TERM ENDING JUNE 1, 2025. (ROBYN MURRAY, COMMUNITY DEVELOPMENT SUPERVISOR)

Documents:

[230109 STAFF REPORT REAPPOINTMENT OF PC MEMBER.PDF](#)

VII. OLD BUSINESS

1. FISCAL YEAR 2021-2022 AUDITED FINANCIAL REPORT AND OPERATING REPORT

PRESENTATION OF THE ANNUAL AUDITED FINANCIAL REPORT AND OPERATING REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2022 AND DISCUSSION AND POSSIBLE ACTION TO ACKNOWLEDGE RECEIPT THEREOF. (JULIE CASTEEN, ASSISTANT CITY MANAGER)

Documents:

[230109 STAFF REPORT FY22 AUDITED FINANCIAL STATEMENTS.PDF](#)
[FY22 COC ANNUAL FINANCIAL REPORT-M.PDF](#)

2. FY23 AUDIT CONTRACT

DISCUSSION AND POSSIBLE ACTION ON THE APPROVAL OF THE ENGAGEMENT OF ELFRINK AND ASSOCIATES, PLLC TO PROVIDE AUDITING SERVICES FOR THE FISCAL YEAR ENDING JUNE 30, 2023 IN THE AMOUNT OF TWENTY-FOUR THOUSAND NINE HUNDRED DOLLARS AND NO CENTS (\$24,900.00) WITH HALF BEING PAID BY THE COWETA PUBLIC WORKS AUTHORITY, AND AUTHORIZATION FOR THE MAYOR TO ACCEPT AND SIGN ALL DOCUMENTS. (JULIE CASTEEN, ASSISTANT CITY MANAGER)

Documents:

[230109 STAFF REPORT AUDIT CONTRACT.PDF](#)
[FY23 COWETA ENGAGEMENT LETTER.PDF](#)

3. EMPLOYEE ASSISTANCE PROGRAM CONTRACT

DISCUSSION AND POSSIBLE ACTION TO APPROVE A CONTRACT WITH EMPLOYEE ASSISTANCE ASSOCIATES AND CONSULTANTS OF OKLAHOMA, PLLC TO PROVIDE EMPLOYEE ASSISTANCE PROGRAM SERVICES, AND AUTHORIZATION FOR THE MAYOR TO SIGN ALL DOCUMENTS. (JULIE CASTEEN, ASSISTANT CITY MANAGER)

Documents:

[230109 STAFF REPORT EAP AGREEMENT.PDF](#)
[2023 CITY OF COWETA AGREEMENT.PDF](#)

4. RESOLUTION 2023-01 ACCEPTING INFRASTRUCTURE

DISCUSSION AND POSSIBLE ACTION ON THE ADOPTION OF RESOLUTION 2023-01, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA ACCEPTING AS DEDICATED PUBLIC IMPROVEMENTS CERTAIN PAVING, GRADING, SANITARY SEWER AND DRAINAGE IMPROVEMENTS AS SHOWN ON THE FINAL PLAT FOR THE WOODS PHASE I SUBDIVISION LOCATED WITHIN SECTION 36, TOWNSHIP 18 NORTH, RANGE 15 EAST OF THE INDIAN BASE AND MERIDIAN, WAGONER COUNTY, STATE OF OKLAHOMA. (ROBYN MURRAY, COMMUNITY DEVELOPMENT SUPERVISOR)

Documents:

[230109 STAFF REPORT RESOLUTION 2023-01.PDF](#)
[230109 RESOLUTION 2023-01.PDF](#)
[230109 ENGINEERING LETTER.PDF](#)
[230109 WOODS AS BUILT DRAWINGS.PDF](#)
[230109 WOODS PAVING BONDS.PDF](#)
[230109 WOODS SEWER BONDS.PDF](#)
[230109 WOODS STORM SEWER BONDS.PDF](#)

5. RESOLUTION 2023-02 ACCEPTING CERTAIN PUBLIC INFRASTRUCTURE

DISCUSSION AND POSSIBLE APPROVAL OF THE ADOPTION OF RESOLUTION 2023-02, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COWETA ACCEPTING AS PUBLIC INFRASTRUCTURE SEWER IMPROVEMENTS CONSTRUCTED IN ACCORDANCE WITH A CERTAIN PRIVATELY FUNDED PUBLIC INFRASTRUCTURE IMPROVEMENTS AGREEMENT WITH TULSA L DEV., LLC. (ROBYN MURRAY, COMMUNITY DEVELOPMENT SUPERVISOR)

Documents:

[230109 STAFF REPORT RESOLUTION 2023-02.PDF](#)
[230109 RESOLUTION 2023-02.PDF](#)
[230109 MAINTENANCE BOND SEWER IMPROVEMENTS.PDF](#)
[230109 ENGINEERING LETTER 1.PDF](#)
[230109 ENGINEERING LETTER 2.PDF](#)

VIII. NEW BUSINESS

(Business which was not foreseen prior to the posting of the agenda.)

IX. ADJOURNMENT

IF YOU REQUIRE A SPECIAL ACCOMMODATION PURSUANT TO THE AMERICANS WITH DISABILITIES ACT, PLEASE NOTIFY CITY HALL BY 9:00 A.M. ON THE DATE OF THE MEETING.

MINUTES OF THE COWETA CITY COUNCIL REGULAR MEETING
December 5, 2022 6:00 P.M.

The members of the Coweta City Council met in regular session on Monday, December 5, 2022 at 6:01 p.m. in the Coweta City Hall, 310 S Broadway, Coweta, Oklahoma.

COUNCILMEMBERS PRESENT: Harold Chance, Naomi Hogue, Logan Brown, Randy Woodward.

COUNCILMEMBERS ABSENT: Evette Young.

I. CALL TO ORDER

The meeting was called to order by Vice-Mayor Chance.

II. Pledge of Allegiance given

III. ROLL CALL

Roll call taken. Councilmembers were present as shown above.

IV. GENERAL CITY COUNCIL COMMENTS

Vice-Mayor Chance thanked Police Chief Bell and Interim Fire Chief Woodward for their assistance during the Veterans Day parade.

V. CONSENT

Motion by Randy Woodward, second by Naomi Hogue to approve the consent calendar items:

1. Approval of the minutes of the Coweta Council meeting on November 7, 2022.
2. Approval of the minutes of the Coweta Council special meeting on November 17, 2022.
3. Approval of a national purchasing cooperative interlocal participation agreement with Buyboard National Purchasing Cooperative.

Aye: Randy Woodward
Naomi Hogue
Logan Brown
Harold Chance

VI. Old Business

1. Eufaula Avenue Bridge

City Manager Roger Kolman discussed the need for a bridge on Eufaula Avenue related to a development agreement with Retail Buildings, Inc. and recommended approval of a contract with Cowen Group Engineering to provide design and construction management services for the project.

**MINUTES OF THE COWETA CITY COUNCIL REGULAR MEETING
December 5, 2022 6:00 P.M.**

Motion by Harold Chance, second by Randy Woodward, to engage Cowan Group Engineering for professional services related to the design and construction of the Eufaula Avenue bridge contingent upon Retail Buildings, Inc. acquiring title to the site.

Aye: Harold Chance
Randy Woodward
Naomi Hogue
Logan Brown

2. Osage EMS Unit Purchase

Roger Kolman led discussion regarding the purchase of a new EMS unit with an autoloader cot system and radio equipment.

Motion by Harold Chance, second by Logan Brown, to approve the purchase of a new Type 1 EMS Unit with autoloader from Osage EMS and radio equipment from Smith Two way Radio in a combined amount not to exceed \$281,127.32.

Aye: Harold Chance
Logan Brown
Randy Woodward
Naomi Hogue

3. Resolution 2022-38

Assistant City Manager Julie Casteen presented information on the election of Coweta City Council officers to be held on April 4, 2023.

Motion by Harold Chance, second by Randy Woodward to adopt Resolution 2022-38, a Resolution of the City of Coweta, Oklahoma establishing a date for the election of officers, establishing a filing period, establishing a term of office, and establishing qualifications.

Aye: Harold Chance
Randy Woodward
Naomi Hogue
Logan Brown

4. Resolution 2022-39

Julie Casteen led discussion regarding possible action on the adoption of Resolution 2022-39, a resolution of the City Council of the City of Coweta, Oklahoma adopting amendments to the annual revenues and appropriations for the budget of the City of Coweta, Oklahoma fiscal year ending June 30, 2023.

Motion by Harold Chance, second by Randy Woodward, adopting Resolution 2022-39, a resolution of the City Council of the City of Coweta, Oklahoma adopting amendments to the annual revenues and appropriations for the budget of the City of Coweta, Oklahoma fiscal year ending June 30, 2023.

MINUTES OF THE COWETA CITY COUNCIL REGULAR MEETING
December 5, 2022 6:00 P.M.

Aye: Harold Chance
Randy Woodward
Naomi Hogue
Logan Brown

VII. NEW BUSINESS

There was no new business.

VIII. ADJOURNMENT

Vice-Mayor Chance adjourned the meeting at 6:08 p.m.

Evette Young, Mayor

Julie Casteen, City Clerk



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Memorandum

To: Honorable Mayor and City Council
From: Julie Casteen, Assistant City Manager
Re: Surplus Items
Date: January 6, 2023

BACKGROUND

The following items are no longer needed and are ready to be declared surplus:

1. City Hall Door Access System – the system was recently replaced. The old system has no value due to the expensive software upgrade needed to operate the system.
2. Security cameras at the library – the cameras were recently replaced. The old cameras will be placed on the public auction website for potential sale. The server will be destroyed.
3. Christmas Decorations – the City recently purchased new LED snowflake decorations. The old wreaths and bells look worn in comparison and will be donated to another agency if possible.

STAFF RECOMMENDATION

Staff recommends the surplus of items listed above.

ATTACHMENTS

(3) surplus forms

**CITY OF COWETA/COWETA PUBLIC WORKS AUTHORITY
SURPLUS PROPERTY DECLARATION AUTHORIZATION**

This form is required to dispose of any City/Authority surplus property. Department Head completes this form and submits it to the City Manager.

Department: Administration Department Contact: Julie Casteen Date: 1/6/23

Items Requested to be Surplused: City Hall Door Access System

ID/Asset Tag Number: CITY HALL FURNITURE/IT EQ

<u>PROPERTY DESCRIPTION</u>	<u>CONDITION</u>	<u>DATE PURCHASED</u>	<u>Approximate Current Value</u>
Access system installed as part of City Hall remodel 2011	☐ Excellent ☐ Good ☐ Fair ☒ Poor	2011	0.00
		<u>PURCHASE PRICE</u> 31,935.31	

Reason for being surplused:

Outdated system

Has it been offered for transfer to another Department within the City: Yes ☐ No ☒

Has it been offered for transfer to another agency within the State: Yes ☐ No ☒ If so, to whom:

Name of agency:

Sold for scrap metal: Yes ☐ No ☐ If yes, to whom:

Amount received:

-----FINANCE USE ONLY-----

Date placed on surplus website: _____ Did item sell: Yes ☐ No ☐

Date Sold: _____ Amount received: \$ _____

Name, Address, and Telephone Number of Buyer: _____

Item ready to be released to buyer with a copy of receipt attached: Yes ☐ No ☐ Date: _____

City Manager approval of the request for surplus: _____ Date: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, and receipt of funds from Public Surplus:

Date Insurance Cancelled: _____

Date Removed from Fixed Assets: _____

**CITY OF COWETA/COWETA PUBLIC WORKS AUTHORITY
SURPLUS PROPERTY DECLARATION AUTHORIZATION**

This form is required to dispose of any City/Authority surplus property. Department Head completes this form and submits it to the City Manager.

Department: Library Department Contact: Julia Stephens Date: 12/27/2022

Items Requested to be Surplused: Cameras and server at the Library

ID/Asset Tag Number: Camera Security System

<u>PROPERTY DESCRIPTION</u>	<u>CONDITION</u>	<u>DATE PURCHASED</u>	<u>Approximate Current Value</u>
Cameras and server at the Coweta Public Library purchased in 2011 on PO 10-1962.	☐ Excellent ☐ Good ☐ Fair ☒ Poor	5/27/2011	0.00
		<u>PURCHASE PRICE</u>	
		\$6,672.00	

Reason for being surplused:

OUTDATED EQUIPMENT

Has it been offered for transfer to another Department within the City: Yes ☐ No ☒

Has it been offered for transfer to another agency within the State: Yes ☐ No ☒ If so, to whom:

Name of agency:

Sold for scrap metal: Yes ☐ No ☐ If yes, to whom:

Amount received:

-----FINANCE USE ONLY-----

Date placed on surplus website: _____ Did item sell: Yes ☐ No ☐

Date Sold: _____ Amount received: \$ _____

Name, Address, and Telephone Number of Buyer: _____

Item ready to be released to buyer with a copy of receipt attached: Yes ☐ No ☐ Date: _____

City Manager approval of the request for surplus: _____ Date: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, and receipt of funds from Public Surplus:

Date Insurance Cancelled: _____

Date Removed from Fixed Assets: _____

**CITY OF COWETA/COWETA PUBLIC WORKS AUTHORITY
SURPLUS PROPERTY DECLARATION AUTHORIZATION**

This form is required to dispose of any City/Authority surplus property. Department Head completes this form and submits it to the City Manager.

Department: Administration Department Contact: Julie Casteen Date: 1/6/2022

Items Requested to be Surplused: Christmas Decorations

ID/Asset Tag Number: CHRISTMAS DECOR-15-16

<u>PROPERTY DESCRIPTION</u>	<u>CONDITION</u>	<u>DATE PURCHASED</u>	<u>Approximate Current Value</u>
12 bells and 12 wreaths with LED lights	☐ Excellent ☐ Good ☒ Fair ☐ Poor	4/25/2016	0.00
		<u>PURCHASE PRICE</u>	
		\$8,119.47	

Reason for being surplused:

No longer needed

Has it been offered for transfer to another Department within the City: Yes ☐ No ☐

Has it been offered for transfer to another agency within the State: Yes ☐ No ☐ If so, to whom:

Name of agency:

Sold for scrap metal: Yes ☐ No ☐ If yes, to whom:

Amount received:

-----FINANCE USE ONLY-----

Date placed on surplus website: _____ Did item sell: Yes ☐ No ☐

Date Sold: _____ Amount received: \$ _____

Name, Address, and Telephone Number of Buyer: _____

Item ready to be released to buyer with a copy of receipt attached: Yes ☐ No ☐ Date: _____

City Manager approval of the request for surplus: _____ Date: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, and receipt of funds from Public Surplus:

Date Insurance Cancelled: _____

Date Removed from Fixed Assets: _____



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Memorandum

To: Honorable Mayor and City Council
From: Robyn Murray, Community Development Supervisor
Re: Appointment of Kristi Rentie to Planning Commission and Board of Adjustment
Date: 01-09-2023

BACKGROUND

The City of Coweta Planning Commission and Board of Adjustment has a vacancy that should be filled by a qualified resident. Each seat is associated with a three-year term beginning June 1st on a rolling basis. The current Commissioners and Board members and their terms are as follows:

Board Member	Term Expiration
Bruce Watkins	06/01/2023
VACANT	06/01/2023
Joanna Jones (Secretary)	06/01/2024
Tim Ahlstrom	06/01/2024
Jessica Morris (Chair)	06/01/2022

The Community Development Department requests consideration of the appointment of Kristi Rentie as a member of the City of Coweta Planning Commission and Board of Adjustment for the unexpired term of Melanie Lander, Esq. on the Planning Commission and Board of Adjustment.

The terms of all Planning Commission Members' seats are set by Resolution 1982-4.

STAFF RECOMMENDATION

Staff recommends the appointment of Kristi Rentie to Planning Commission and Board of Adjustment.



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Memorandum

To: Honorable Mayor and City Council
From: Robyn Murray, Community Development Supervisor
Re: Reappointment of Jessica Morris to Planning Commission and Board of Adjustment
Date: 01-09-2023

BACKGROUND

The City of Coweta Planning Commissioner and Board of Adjustment member seats are associated with a 3-year term which has been established by Resolution 1982-4. The seat which is represented by Ms. Jessica Morris expired in June of 2022. Due to an oversight, this seat expired without reappointment.

The Community Development Department requests consideration of Ms. Jessica Morris for reappointment to the City of Coweta Planning Commission and Board of Adjustment for the term which expired on 1 June 2022. Upon reappointment, the new term associated with her seat will expire on 1 June 2025.

The current Commissioners and Board members and their terms are as follows:

Board Member	Term Expiration
Bruce Watkins	06/01/2023
VACANT	06/01/2023
Joanna Jones (Secretary)	06/01/2024
Tim Ahlstrom	06/01/2024
Jessica Morris (Chair)	06/01/2022

STAFF RECOMMENDATION

Staff recommends the reappointment of Jessica Morris to Planning Commission and Board of Adjustment.



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Memorandum

To: Honorable Mayor and City Council

From: Julie Casteen, Assistant City Manager

Re: Fiscal Year 2021-2022 Audited Financial Report and Operating Report

Date: January 9, 2023

BACKGROUND

The Annual Financial Report and Operating Report was prepared to present the City's financial condition and the results of its financial activities for the fiscal year ended June 30, 2022 (FY22). Elfrink and Associates has completed its audit of the financial report, which includes the City of Coweta, the Coweta Public Works Authority and the Coweta Industrial Development Authority.

STAFF RECOMMENDATION

Staff recommends a motion to acknowledge receipt of the audited FY22 Financial Report and Operating Report.

Attachments:

- FY22 Audited Financial Report and Operating Report

City of Coweta, Oklahoma

Annual Financial Report and Operating Report

**Annual Financial Statements and
Independent Auditor's Reports**

**As of and For the Fiscal Year Ended
June 30, 2022**



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**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

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**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

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**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

Evette Young, Mayor – Ward 2

Harold Chance, Vice-Mayor– Ward 3

Logan Brown, Councilmember – Ward 4

Naomi Hogue, Councilmember – Ward 1

Randy Woodward, Councilmember – At Large

City Manager

Roger G. Kolman

Prepared by

Julie A. Casteen

Assistant City Manager

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Coweta, Oklahoma

Opinions

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, 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 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 the 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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



In performing an audit in accordance with generally accepted auditing standards, 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 the management's discussion and analysis, budgetary comparison information, pension and other post-employment benefit schedules on pages 4-10 and 58-64 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 auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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 combining nonmajor fund financial statements and budgetary comparison schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements and budgetary schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

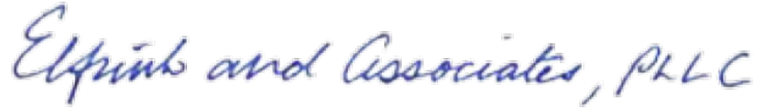
Other Information

Management is responsible for the other information included in the annual report. The other information comprises the operating report on pages 70-73 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 26, 2022, 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 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 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.

A handwritten signature in blue ink that reads "Elfrink and Associates, PLLC". The signature is written in a cursive, flowing style.

Elfrink and Associates, PLLC

Tulsa, Oklahoma

December 26, 2022

City of Coweta, Oklahoma

Management's Discussion and Analysis

As of and For the Year Ended June 30, 2022

As management of the City of Coweta, we offer readers this narrative overview and analysis of the financial activities of the City of Coweta for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information contained in the accompanying financial statements and supplementary information.

Using the Financial Statement in this Annual Report

This annual report consists of a series of financial statements. The financial statements presented herein include all the activities of the City of Coweta (the "City"), the Coweta Public Works Authority ("PWA") and the Coweta Industrial Development Authority ("CIDA"). The Statement of Net Position and the Statement of Activities provide information about the activities of the City as a whole, including the PWA and CIDA component units, and present a longer-term view of the City's finances. Included in this report are government-wide statements for each of the two categories of activities – governmental and business-type.

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

Reporting the City as a Whole – Statements of Net Position and Activities

This discussion and analysis is intended to serve as an introduction to the City of Coweta's basic financial statements. The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer questions. These statements include all assets and liabilities using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid. These two statements report the City's net position and changes in net position from the prior year. The City's net position – the difference between assets, deferred outflows, liabilities, and deferred inflows – is one way to measure the City's financial condition or position. Over time, increases or decreases in the City's net position are indicators of whether its financial health is improving or deteriorating. However, other non-financial factors must be considered, such as changes in the City's sales tax base and the condition of the City's roads, to assess the overall health of the City.

As mentioned above, in the Statement of Net Position and the Statement of Activities, we divide the City into two kinds of activities:

Governmental Activities – Most of the City's basic services are reported here, including the police, fire, administration, community development, streets, library and parks. Sales and other taxes, license and permit fees, franchise fees, fines, grants, and reimbursements finance most of these activities.

Business-type Activities – The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, sewer, ambulance service and solid waste fees are reported here, along with loan and bond proceeds. In addition, the economic development initiatives of the Coweta Industrial Development Authority (CIDA) are reported in the business-type activities.

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2022

Reporting the City's Funds – 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 of Coweta, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Some funds are required to be established by State law and by bond covenants. However, management establishes other funds to help it control and manage money for particular purposes, or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. All of the funds of the City of Coweta can be divided into two categories: governmental funds and proprietary funds.

Governmental funds – Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at the year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic service it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. The differences of results in the Governmental Fund financial statements to those in the Government-wide financial statements are explained in the reconciliation following each Governmental Fund financial statement.

The General Fund's fund balance increased from fiscal year 2021 by \$2,434,800, compared to an increase of \$2,265,300 in fiscal year 2021. The increase in fund balance is largely attributed to an 8.9% increase in sales tax combined with a 9.3% increase in use tax resulting from continued strong grocery sales and online purchases.

Under the terms of the PWA's 2016 revenue bonds indenture, the General Fund transfers the City's sales tax revenues to the PWA. In fiscal year 2022, the General Fund made a transfer of \$5.2 million to the PWA to satisfy the requirements of the bond indenture. However, the PWA returned the full amount of the sales tax pledge transfer back to the General Fund, with no reliance upon the General Fund for debt service in fiscal year 2022.

Proprietary funds – When the City charges customers for the services it provides – whether to outside customers or the other units of the City – these services are generally reported in proprietary funds. Proprietary funds are reported in the same manner that all activities are reported in the Statement of Net Position and the Statement of Revenues, Expenses and Changes in Fund Net Position. In fact, the City's proprietary funds are the same as the business-type activities reported in the government-wide statements but provide more detail and additional information, such as cash flows.

The net position of the PWA increased from fiscal year 2021 by \$1.4 million, compared to an increase of \$913,100 in fiscal year 2021. The change from fiscal year 2021 is mostly attributable to lower pension expenses in the Ambulance Services division.

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2022

The net position of the CIDA increased from fiscal year 2021 by \$33,250, with the subsidy from the Capital Improvement fund outweighing economic development costs in fiscal year 2022. This compares to a loss of \$16,800 in fiscal year 2021 due to a loss on the sale of capital assets.

The City as a Whole

For the year ended June 30, 2022, the net position for the governmental activities and business-type activities changed as follows:

The City of Coweta's Change in Net Position (expressed in \$ 000's)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
ASSETS						
Current assets	\$ 15,721	\$ 12,846	\$ 6,969	\$ 5,474	\$ 22,690	\$ 18,320
Non-current assets	2,476	1,342	13,492	1,305	15,968	2,647
Capital assets	14,283	11,912	26,082	26,799	40,365	38,711
Total Assets	32,480	26,100	46,543	33,578	79,023	59,678
DEFERRED OUTFLOW OF RESOURCES						
Pension related	1,020	1,356	837	909	1,857	2,265
Unamortized asset retirement obligation	-	-	1,235	849	1,235	849
Total Deferred Outflows	1,020	1,356	2,072	1,758	3,092	3,114
LIABILITIES						
Current liabilities	1,439	275	1,968	1,537	3,407	1,812
Non-current liabilities	1,653	2,894	36,292	25,859	37,945	28,753
Total Liabilities	3,092	3,169	38,260	27,396	41,352	30,565
DEFERRED INFLOW OF RESOURCES						
Pension related	2,201	381	1,357	311	3,558	692
Total Deferred Inflows	2,201	381	1,357	311	3,558	692
NET POSITION						
Net investment in capital assets	13,777	11,792	3,467	4,235	17,244	16,027
Restricted	1,241	1,176	13,272	1,086	14,513	2,262
Unrestricted	13,189	10,938	(7,742)	2,309	5,447	13,247
Total Net Position	\$ 28,207	\$ 23,906	\$ 8,997	\$ 7,630	\$ 37,204	\$ 31,536

The City's combined net position increased from \$31.5 million to \$37.2 million between fiscal years 2021 and 2022, with an increase of 18% in net position for fiscal year 2022, and the City is able to report a positive balance in net position, with a 58% decrease in combined unrestricted net position.

The largest portion of the City's net position reflects its investments in capital assets, less any related debt used to acquire those assets to provide services to citizens. Capital assets are items such as land,

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2022

buildings, machinery and equipment, and infrastructure, which includes streets, water and sewer lines, as well as storm water facilities. These assets are not available for future spending. Although the City's investment in 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 represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is given. Of interest is the format that is significantly different than a typical Statement of Revenues, Expenditures, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that program reported to the right. The result is a Net (Expense)/Revenue. The reason for this kind of format is to highlight the relative financial burden of each of the functions on the City's taxpayers. It also identifies how much each function draws from the general revenues or if it is self-financing through fees and grants or contributions. All other governmental revenues are reported as general. It is important to note all taxes are classified as general revenue even if restricted for a specific purpose.

Sales and use tax revenues increased by \$480,100, or 8.9% over fiscal year 2021 due to continued increases in grocery sales and purchases from online retailers. In addition, gross receipts tax revenues increased by \$1,009,400, or 58.8% over fiscal year 2021 due to higher natural gas prices. Total expenses for governmental activities decreased by \$719,700, or -11.6% compared to fiscal year 2021, mostly due to decreases in public safety pension liabilities.

Governmental activities increased the City's net position by \$4.3 million in fiscal year 2022. The details of the increase are summarized on the following page.

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City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2022

The City of Coweta's Statement of Activities (expressed in \$ 000's)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
REVENUES						
Program Revenues:						
Charges for services	\$ 650	\$ 658	\$ 5,239	\$ 5,098	\$ 5,889	\$ 5,756
Operating and capital grants and contributions	1,342	1,250	293	345	1,635	1,595
General Revenues:						
Sales and use taxes	5,858	5,378	-	-	5,858	5,378
Other taxes	3,675	2,594	-	-	3,675	2,594
Other general revenue	103	116	86	72	189	188
Total Revenues	<u>11,628</u>	<u>9,996</u>	<u>5,618</u>	<u>5,515</u>	<u>17,246</u>	<u>15,511</u>
EXPENSES						
General Government	1,217	1,168	650	630	1,867	1,798
Public Safety and Judiciary	3,019	3,841	-	-	3,019	3,841
Public Works	835	834	-	-	835	834
Cultural, parks and recreation	412	359	-	-	412	359
Water Service	-	-	1,504	1,440	1,504	1,440
Sewer Service	-	-	551	482	551	482
Solid Waste	-	-	640	579	640	579
Ambulance	-	-	1,091	1,586	1,091	1,586
Economic development	-	-	108	83	108	83
Non-Departmental	-	-	391	350	391	350
Interest on long-term debt	-	-	1,161	808	1,161	808
Loss on disposal of assets	-	49	-	73	-	122
Total Expenses	<u>5,483</u>	<u>6,251</u>	<u>6,096</u>	<u>6,031</u>	<u>11,579</u>	<u>12,282</u>
Increase (decrease) in net position before transfers	6,145	3,745	(478)	(516)	5,667	3,229
Transfers	(1,844)	(1,413)	1,844	1,413	-	-
Increases (decreases) in net position	4,301	2,332	1,366	897	5,667	3,229
Net position - beginning of year	23,906	21,574	7,631	6,734	31,537	28,308
Net position - end of year	<u>\$ 28,207</u>	<u>\$ 23,906</u>	<u>\$ 8,997</u>	<u>\$ 7,631</u>	<u>\$ 37,204</u>	<u>\$ 31,537</u>

Business-type Activities

Revenues from charges for services in fiscal year 2022 increased over prior year revenues by approximately \$141,300 or 2.8%. An operating profit of \$520,400 was recorded in fiscal year 2022, compared with a profit of approximately \$359,200 in fiscal year 2021. Lower pension costs in the Ambulance division contributed to this increase in profit.

General Fund Budgetary Highlights

Fiscal year 2022 actual revenues exceeded budget by \$1,640,577, or 15.0%, with use tax receipts exceeding budget by 46.1%, building permits exceeding budget by 37.1%, utility franchise tax exceeding budget by 25.9% and intergovernmental revenues exceeding budget by 10.0%. In addition, actual

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2022

Transfers-In exceeded budget by \$1,363,017 due to the return to the General Fund of sales tax revenues transferred to the Coweta Public Works Authority as a pledge for debt service. Actual charges to appropriations were under final appropriations by \$666,510, or 6.15% under budget, partly due to vacant positions.

Capital Asset & Debt Administration

The following is a summary of changes in capital assets and debt administration for fiscal year 2022. More detailed information on capital asset activity and long-term debt activity is contained in the accompanying notes to the financial statements on pages 34 to 35; and, pages 38 to 41, respectively.

Capital Assets

At the end of June 30, 2022, the City had \$40.4 million invested in net capital assets including vehicles, police and fire equipment, buildings, park facilities, water and sewer lines and roads.

The City of Coweta's Capital Assets (expressed in \$ 000's)

	Governmental Activities		Business-type Activities		Total	
	6/30/2022	6/30/2021	6/30/2022	6/30/2021	6/30/2022	6/30/2021
Land	\$ 2,329	\$ 2,329	\$ 330	\$ 330	\$ 2,659	\$ 2,659
Construction-in-progress	766	126	254	147	1,020	273
Other non-depreciable assets	-	-	1,935	1,935	1,935	1,935
Intangibles	25	25	85	85	110	110
Buildings & Improvements	3,171	3,161	881	881	4,052	4,042
Furniture & Equipment	2,791	2,565	1,342	1,342	4,133	3,907
Vehicles	1,472	997	1,022	1,022	2,494	2,019
Infrastructure	10,768	9,092	37,217	37,052	47,985	46,144
	21,322	18,295	43,066	42,794	64,388	61,089
Less: Depreciation	(7,039)	(6,385)	(16,984)	(15,994)	(24,023)	(22,379)
Totals	\$ 14,283	\$ 11,910	\$ 26,082	\$ 26,800	\$ 40,365	\$ 38,710

Debt Administration

At the end of fiscal year 2022, the City had \$34.8 million in outstanding long-term debt with debt service secured by sales tax transfers from the General Fund as well as pledged revenues generated by business-type activities of the City. These debts are further detailed in the following table.

	Governmental Activities		Business-type Activities		Total	
	6/30/2022	6/30/2021	6/30/2022	6/30/2021	6/30/2022	6/30/2021
Revenue bonds payable	\$ -	\$ -	\$ 21,360,000	\$ 22,185,000	\$ 21,360,000	\$ 22,185,000
Notes payable	-	-	12,918,715	379,830	12,918,715	379,830
Leases payable	505,848	119,615	-	-	505,848	119,615
Totals	\$ 505,848	\$ 119,615	\$ 34,278,715	\$ 22,564,830	\$ 34,784,563	\$ 22,684,445

See Note 3(H) for additional information about debt activity.

City of Coweta, Oklahoma

Management's Discussion and Analysis

As of and For the Year Ended June 30, 2022

Economic Factors and Next Year's Budget

Due to concerns over a slowdown in the economy, the City took a conservative approach and projected a 8.1% decrease in sales and use tax collections for fiscal year 2023. Projected expenditures were then balanced against those estimates, including funding a \$1.2 million reserve.

The fiscal year 2023 expenditure budget includes increases in salaries and wages for all represented employees according to the terms of their respective labor agreements, with a 3% increase budgeted for non-represented employees. New capital projects totaling over \$700,000 are underway, funded by gross receipts taxes.

The City of Coweta is located in the Tulsa Metropolitan Statistical Area (MSA), which has seen a 15.1% increase in population over the last ten years. The economy in the MSA is driven by the manufacturing, oil and gas extraction, agriculture and transportation sectors, all of which are human capital intensive. As a result, the Tulsa suburbs, including Coweta, are benefiting from the strong economy in the MSA through residential growth. Coweta currently has approximately 1,500 new single-family residential homes under development. Most of those properties are in the northern portion of the City adjacent to the Coweta's main commercial area. This residential growth will help grow the City's sales tax collections, the most significant source of revenue for Oklahoma municipalities. Future residential growth is expected to move south along Highway 51 toward the Muskogee Turnpike which connects to the MSA, allowing convenient access for Coweta residents in their commutes to and from the employment centers to the north.

As generally expected, residential rooftops have been followed by commercial growth to serve those rooftops. Coweta's main commercial area, anchored by a Walmart Supercenter, consists of approximately 40 acres of available space that is actively being marketed for additional retail and commercial development. Further to the south, Coweta's traditional downtown, the "Broadway District", has seen a resurgence over the last few years. New restaurants and professional offices have located in the Broadway District, helping to drive traffic to the existing retail spaces. Both commercial areas are expected to continue to benefit from the residential growth in the community.

Coweta's electors approved an additional 1¢ sales tax in February of 2022, that becomes effective on July 1, 2022. This additional tax, expected to raise an additional \$1.5 million in revenue annually, is restricted to fund infrastructure projects and capital purchases. The initial project list contains approximately \$41 million in projected costs.

Contacting the City's Financial Management

This report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Assistant City Manager, PO Box 850, Coweta, OK 74429.

**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

BASIC FINANCIAL STATEMENTS

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CITY OF COWETA
STATEMENT OF NET POSITION
June 30, 2022

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 11,062,188	\$ 6,054,496	\$ 17,116,684
Restricted cash and cash equivalents	1,798,343	107,125	1,905,468
Accounts receivable, net	272,303	807,335	1,079,638
Taxes receivable	1,010,178	-	1,010,178
Due from other governments	1,073,178	-	1,073,178
Advance to other funds	505,046	-	505,046
Total current assets	<u>15,721,236</u>	<u>6,968,956</u>	<u>22,690,192</u>
Non-current assets			
Net pension asset	1,130,141	-	1,130,141
Investments, unrestricted	1,345,235	94,222	1,439,457
Investments, restricted	-	13,397,824	13,397,824
Capital assets, non-depreciable	3,095,018	2,518,827	5,613,845
Other capital assets, net	11,187,887	23,563,377	34,751,264
Total non-current assets	<u>16,758,281</u>	<u>39,574,250</u>	<u>56,332,531</u>
Total assets	<u>32,479,517</u>	<u>46,543,206</u>	<u>79,022,723</u>
DEFERRED OUTFLOW OF RESOURCES			
Related to pensions	1,020,438	836,240	1,856,678
Unamortized asset retirement obligation	-	1,235,495	1,235,495
Total deferred outflows of resources	<u>1,020,438</u>	<u>2,071,735</u>	<u>3,092,173</u>
LIABILITIES			
Current liabilities:			
Accounts payable	207,447	63,649	271,096
Accrued payroll	108,607	65,431	174,038
Accrued interest payable	8,426	403,547	411,973
Accrued compensated absences	118,163	54,578	172,741
Deposits subject to refund	-	232,755	232,755
Leases payable	116,373	-	116,373
Notes payable	-	293,000	293,000
Current portion of long-term obligations	-	855,000	855,000
Unearned revenue - ARPA grant	876,071	-	876,071
Amounts held in escrow	3,452	-	3,452
Total current liabilities	<u>1,438,539</u>	<u>1,967,960</u>	<u>3,406,499</u>
Non-current liabilities:			
Net pension liability	1,264,068	1,246,586	2,510,654
Asset retirement obligation	-	1,410,000	1,410,000
Advance from other funds	-	505,046	505,046
Leases payable	389,475	-	389,475
Noncurrent portion of long-term obligations	-	33,130,715	33,130,715
Total non-current liabilities	<u>1,653,543</u>	<u>36,292,347</u>	<u>37,945,890</u>
Total liabilities	<u>3,092,082</u>	<u>38,260,307</u>	<u>41,352,389</u>
DEFERRED INFLOW OF RESOURCES			
Related to employee pension plans	2,201,080	1,357,354	3,558,434
Total deferred inflows of resources	<u>2,201,080</u>	<u>1,357,354</u>	<u>3,558,434</u>
NET POSITION			
Net investment in capital assets	13,777,057	3,466,898	17,243,955
Restricted by:			
Enabling legislation	1,241,085	-	1,241,085
External contracts	-	13,272,195	13,272,195
Unrestricted	13,188,651	(7,741,813)	5,446,838
Total net position	<u>\$ 28,206,793</u>	<u>\$ 8,997,280</u>	<u>\$ 37,204,073</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION
For the Year Ended June 30, 2022

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary Government:					
Governmental activities:					
General government:					
General government	\$ 833,962	\$ 37,140	\$ -	\$ -	\$ (796,822)
Code and planning	382,547	100,189	-	-	(282,358)
Total general government	<u>1,216,509</u>	<u>137,329</u>	<u>-</u>	<u>-</u>	<u>(1,079,180)</u>
Public safety and judiciary:					
Municipal court	137,103	223,561	-	-	86,458
Fire and Emergency Management	1,074,308	139,446	144,735	-	(790,127)
Police and Animal Control	1,808,082	18,375	66,831	-	(1,722,876)
Total public safety and judiciary	<u>3,019,493</u>	<u>381,382</u>	<u>211,566</u>	<u>-</u>	<u>(2,426,545)</u>
Public Works:					
Cemetery	106,505	128,600	-	-	22,095
Streets	728,460	-	-	1,118,599	390,139
Total public works	<u>834,965</u>	<u>128,600</u>	<u>-</u>	<u>1,118,599</u>	<u>412,234</u>
Cultural, parks and recreation:					
Library	269,864	3,293	12,200	-	(254,371)
Parks and arts & humanities	142,511	-	-	-	(142,511)
Total cultural, parks and recreation	<u>412,375</u>	<u>3,293</u>	<u>12,200</u>	<u>-</u>	<u>(396,882)</u>
Total governmental activities	<u>5,483,342</u>	<u>650,604</u>	<u>223,766</u>	<u>1,118,599</u>	<u>(3,490,373)</u>
Business-type activities:					
Administration	359,241	-	-	-	(359,241)
Finance	292,023	-	-	-	(292,023)
Water operations	1,503,938	1,938,823	-	-	434,885
Sewer operations	551,159	1,258,177	-	154,928	861,946
Solid waste operations	640,201	945,059	-	-	304,858
Ambulance service	1,090,751	1,097,384	138,036	-	144,669
Economic development	107,652	-	-	-	(107,652)
Non-Departmental	391,133	-	-	-	(391,133)
Financing costs	1,160,617	-	-	-	(1,160,617)
Total business-type activities	<u>6,096,715</u>	<u>5,239,443</u>	<u>138,036</u>	<u>154,928</u>	<u>(564,308)</u>
Total Primary Government	<u>\$ 11,580,057</u>	<u>\$ 5,890,047</u>	<u>\$ 361,802</u>	<u>\$ 1,273,527</u>	<u>\$ (4,054,681)</u>

(continued next page.)

The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION (continued)
For the Year Ended June 30, 2022

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
Net (expense)/revenue	\$ (3,490,373)	\$ (564,308)	\$ (4,054,681)
General revenues:			
Taxes:			
Sales and use taxes	5,858,504	-	5,858,504
Gross receipts tax	2,726,121	-	2,726,121
Hotel/motel tax	41,977	-	41,977
Franchise taxes	314,834	-	314,834
Intergovernmental	591,662	-	591,662
Investment earnings	27,708	7,839	35,547
Miscellaneous/Other Fees	74,797	78,989	153,786
Transfers - internal activities	(1,844,135)	1,844,135	-
Total general revenues and transfers	7,791,468	1,930,963	9,722,431
Change in net position	4,301,095	1,366,655	5,667,750
Net position - beginning of year	23,905,698	7,630,625	31,536,323
Net position - end of year	\$ 28,206,793	\$ 8,997,280	\$ 37,204,073

The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash and cash equivalents	\$ 8,255,164	\$ 2,242,890	\$ 564,134	\$ 11,062,188
Investments	751,194	531,226	62,815	1,345,235
Due from other governments	751,843	-	321,335	1,073,178
Advances to other funds	-	505,046	-	505,046
Taxes receivable	-	1,010,178	-	1,010,178
Accounts receivable, net	250,058	-	22,245	272,303
Restricted assets:				
Cash and cash equivalents	3,452	-	1,794,891	1,798,343
Total assets	\$ 10,011,711	\$ 4,289,340	\$ 2,765,420	\$ 17,066,471
Liabilities and Fund Balances:				
Liabilities				
Accounts payable	\$ 50,787	\$ 135,309	\$ 21,351	\$ 207,447
Unearned revenue - ARPA grant	-	-	876,071	876,071
Compensated absences	118,163	-	-	118,163
Other accrued expenses	108,607	-	-	108,607
Amounts held in escrow	3,452	-	-	3,452
Total liabilities	281,009	135,309	897,422	1,313,740
Fund balances				
Nonspendable				
Long-term interfund advances	-	505,046	-	505,046
Restricted	-	-	1,241,085	1,241,085
Unrestricted:				
Committed	25,070	-	-	25,070
Assigned	-	3,648,985	626,913	4,275,898
Unassigned	9,705,632	-	-	9,705,632
Total fund balances	9,730,702	4,154,031	1,867,998	15,752,731
Total liabilities and fund balance	\$ 10,011,711	\$ 4,289,340	\$ 2,765,420	\$ 17,066,471

The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2022

Total Fund Balance, Governmental Funds	\$	15,752,731
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets of \$21,321,441, net of accumulated depreciation of \$7,038,536, used in governmental activities are not current financial resources and, therefore, are not reported in the fund statements.		14,282,905
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Land	2,329,311	
Intangibles	24,855	
Construction in Progress	765,708	
Buildings & Improvements	3,170,870	
Vehicles	1,471,759	
Equipment	2,790,936	
Infrastructure	10,768,002	
Accumulated Depreciation	(7,038,536)	

Amounts related to pensions are applicable to future periods, and, therefore, are not reported in the funds.

Pension related deferred outflows of resources		1,020,438
Net pension asset		1,130,141
Net pension liability		(1,264,068)
Pension related deferred inflows of resources		(2,201,080)

Long-term liabilities that are not due and payable in the current period, and therefore, are not reported in the funds.

Leases payable		(505,848)
Accrued interest payable		(8,426)

Total Net Position - Governmental Activities	\$	<u>28,206,793</u>
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The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	General Fund	Capital Improvement Fund	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 5,900,481	\$ 2,726,121	\$ -	\$ 8,626,602
Intergovernmental programs	459,713	-	390,904	850,617
Licenses and permits	118,731	-	-	118,731
Charges for services	38,157	-	270,154	308,311
Franchise fees	314,834	-	-	314,834
Fines and forfeits	223,561	-	-	223,561
Interest income	16,449	9,346	1,913	27,708
Miscellaneous	70,049	-	4,748	74,797
Total revenues	<u>7,141,975</u>	<u>2,735,467</u>	<u>667,719</u>	<u>10,545,161</u>
Expenditures:				
General government	1,095,409	-	29,922	1,125,331
Public safety	3,250,664	2,859	123,931	3,377,454
Highways and roads	355,103	-	126,307	481,410
Cultural and recreational	353,220	-	13,498	366,718
Debt Service				
Principal	-	-	21,043	21,043
Interest expense	-	-	2,561	2,561
Capital outlay	26,750	1,781,673	108,731	1,917,154
Total expenditures	<u>5,081,146</u>	<u>1,784,532</u>	<u>425,993</u>	<u>7,291,671</u>
Excess (deficiency) of revenues over expenditures	<u>2,060,829</u>	<u>950,935</u>	<u>241,726</u>	<u>3,253,490</u>
Other financing sources (uses):				
Transfers in	5,698,483	-	73,774	5,772,257
Transfers out	(5,324,468)	(2,093,874)	(198,050)	(7,616,392)
Capital lease proceeds	-	407,275	-	407,275
Total other financing sources (uses)	<u>374,015</u>	<u>(1,686,599)</u>	<u>(124,276)</u>	<u>(1,436,860)</u>
Net change in fund balances	<u>2,434,844</u>	<u>(735,664)</u>	<u>117,450</u>	<u>1,816,630</u>
Fund balances - beginning of year	<u>7,295,858</u>	<u>4,889,695</u>	<u>1,750,548</u>	<u>13,936,101</u>
Fund balance - end of year	<u>\$ 9,730,702</u>	<u>\$ 4,154,031</u>	<u>\$ 1,867,998</u>	<u>\$ 15,752,731</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Net Change in Fund Balances - Total Governmental Funds \$ 1,816,630

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.

Capital asset purchases capitalized	1,917,154
Depreciation expense	(663,893)

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Capital assets donated	1,118,599
Book value of capital assets disposed or sold	(540)

Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.

State of Oklahoma on-behalf pension contributions	206,803
Net pension expense - Police	220,231
Net pension expense - Fire	78,420

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:

Capital lease obligation proceeds	(407,275)
Capital lease obligation principal payments	21,043

Changes in accrued interest	(6,077)
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Change in Net Position of Governmental Activities	\$ 4,301,095
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The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2022

	Enterprise Funds		
	Public Works Authority	Industrial Development Authority	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and equivalents	\$ 5,870,000	\$ 184,496	\$ 6,054,496
Restricted cash and equivalents	107,125	-	107,125
Accounts receivable, net	807,335	-	807,335
Total current assets	<u>6,784,460</u>	<u>184,496</u>	<u>6,968,956</u>
Non-current Assets:			
Investments, unrestricted	94,222	-	94,222
Restricted investments	13,397,824	-	13,397,824
Capital assets:			
Non-depreciable assets	2,518,827	-	2,518,827
Other assets, net of depreciation	23,553,246	10,131	23,563,377
Total non-current assets	<u>39,564,119</u>	<u>10,131</u>	<u>39,574,250</u>
Total assets	<u>46,348,579</u>	<u>194,627</u>	<u>46,543,206</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred amounts related to pensions	836,240	-	836,240
Unamortized asset retirement obligation	1,235,495	-	1,235,495
Total deferred outflows	<u>2,071,735</u>	<u>-</u>	<u>2,071,735</u>
LIABILITIES			
Current liabilities:			
Accounts payable	63,330	319	63,649
Accrued payroll	65,431	-	65,431
Accrued interest payable	403,547	-	403,547
Accrued compensated absences	54,578	-	54,578
Deposits subject to refund	232,755	-	232,755
Notes payable	293,000	-	293,000
Revenue bonds payable	855,000	-	855,000
Total current liabilities	<u>1,967,641</u>	<u>319</u>	<u>1,967,960</u>
Non-current liabilities:			
Net pension liability	1,246,586	-	1,246,586
Asset retirement obligation	1,410,000	-	1,410,000
Advance from other funds	505,046	-	505,046
Notes Payable	12,625,715	-	12,625,715
Revenue bonds payable	20,505,000	-	20,505,000
Total non-current liabilities	<u>36,292,347</u>	<u>-</u>	<u>36,292,347</u>
Total liabilities	<u>38,259,988</u>	<u>319</u>	<u>38,260,307</u>
DEFERRED INFLOW OF RESOURCES			
Deferred amounts related to pensions	<u>1,357,354</u>	<u>-</u>	<u>1,357,354</u>
Net position:			
Net investment in capital assets	3,456,767	10,131	3,466,898
Restricted for:			
Construction	12,168,455	-	12,168,455
Debt Service	1,103,740	-	1,103,740
Unrestricted	(7,925,990)	184,177	(7,741,813)
Net position	<u>\$ 8,802,972</u>	<u>\$ 194,308</u>	<u>\$ 8,997,280</u>

The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

	Enterprise Funds		
	Public Works Authority	Industrial Development Authority	Total Enterprise Funds
Operating Revenues:			
Water revenue	\$ 1,938,823	\$ -	\$ 1,938,823
Sewer revenue	1,258,177	-	1,258,177
Solid waste revenue	945,059	-	945,059
Ambulance revenue	1,097,384	-	1,097,384
Operating grants	138,036	-	138,036
Miscellaneous charges	77,909	1,080	78,989
Total revenues	5,455,388	1,080	5,456,468
Operations expense:			
General administrative	359,241	-	359,241
Finance	292,023	-	292,023
Water operations	831,222	-	831,222
Sewer operations	297,769	-	297,769
Solid waste operations	589,126	-	589,126
Ambulance service	1,081,975	-	1,081,975
Economic development	-	107,392	107,392
Non-departmental	387,206	-	387,206
Depreciation	989,884	260	990,144
Total operations expense	4,828,446	107,652	4,936,098
Operating income (loss)	626,942	(106,572)	520,370
Non-operating revenues (expenses):			
Interest revenue	7,652	187	7,839
Interest expense and fiscal agent fees	(867,367)	-	(867,367)
Note issuance costs	(293,250)	-	(293,250)
Capital donations/grants	154,928	-	154,928
Total Non-operating revenues (expenses)	(998,037)	187	(997,850)
Income (loss) before operating transfers	(371,095)	(106,385)	(477,480)
Transfers in	6,964,333	139,635	7,103,968
Transfers out	(5,259,833)	-	(5,259,833)
Change in net position	1,333,405	33,250	1,366,655
Total Net position, beginning	7,469,567	161,058	7,630,625
Total Net position, ending	\$ 8,802,972	\$ 194,308	\$ 8,997,280

The accompanying notes are an integral part of the basic financial statements.

CITY OF COWETA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended June 30, 2022

	Enterprise Funds		
	Public Works Authority	Industrial Development Authority	Total Enterprise Funds
Cash flows from operating activities:			
Receipts from customers	\$ 5,468,922	\$ 1,080	\$ 5,470,002
Payments to vendors and employees	(3,953,019)	(107,203)	(4,060,222)
Net cash provided by (used in) operating activities	<u>1,515,903</u>	<u>(106,123)</u>	<u>1,409,780</u>
Cash flows from capital and related financing activities:			
Transfers and advances from other funds	6,964,333	139,635	7,103,968
Transfers to other funds	(5,259,833)	-	(5,259,833)
Acquisition and construction of capital assets	(107,533)	(10,391)	(117,924)
Proceeds from Issuance of debt	12,500,000	-	12,500,000
Note issuance costs	(293,250)	-	(293,250)
Principal paid on revenue bonds	(825,000)	-	(825,000)
Interest paid on revenue bonds	(766,269)	-	(766,269)
Interest paid on notes	(90,855)	-	(90,855)
Interest paid on advances	(5,744)	-	(5,744)
Fiscal agent fees	(4,500)	-	(4,500)
Net cash provided by (used in) capital and related financing activities	<u>12,111,349</u>	<u>129,244</u>	<u>12,240,593</u>
Cash flows from investing activities:			
(Purchase) liquidation of investments	(12,147,711)	-	(12,147,711)
Interest on investments	7,652	187	7,839
Net cash provided by (used in) investing activities	<u>(12,140,059)</u>	<u>187</u>	<u>(12,139,872)</u>
Net increase (decrease) in cash and cash equivalents	1,487,193	23,308	1,510,501
Balances - beginning of year	4,489,932	161,188	4,651,120
Balances - end of year	<u>\$ 5,977,125</u>	<u>\$ 184,496</u>	<u>\$ 6,161,621</u>
Reconciliation to Statement of Net Position:			
	-		
Cash and cash equivalents	\$ 5,870,000	\$ 184,496	\$ 6,054,496
Restricted cash and cash equivalents - current	107,125	-	107,125
Total cash and cash equivalents - end of year	<u>\$ 5,977,125</u>	<u>\$ 184,496</u>	<u>\$ 6,161,621</u>
Reconciliation of operating income to net cash			
Operating income (loss)	\$ 626,942	\$ (106,572)	\$ 520,370
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	989,884	260	990,144
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	13,829	-	13,829
(Decrease) in due from other funds	1,885	-	1,885
(Increase) in deferred outflow of resources	(313,507)	-	(313,507)
Increase (decrease) in advances from other funds	(69,320)	-	(69,320)
Increase (decrease) in accrued interest	72,555	-	72,555
Increase (decrease) in due to other funds	(337)	-	(337)
Increase (decrease) in customer deposits	(295)	-	(295)
Increase (decrease) in accounts payable	19,266	189	19,455
Increase (decrease) in asset retirement obligation	464,100	-	464,100
Increase (decrease) in accrued expenses	7,113	-	7,113
Increase (decrease) in deferred inflow of resources	1,046,482	-	1,046,482
Increase (decrease) in net pension liability	(1,351,956)	-	(1,351,956)
Increase (decrease) in compensated absences	9,262	-	9,262
Total adjustments	<u>888,961</u>	<u>449</u>	<u>889,410</u>
Net cash provided by (used in) operating activities	<u>\$ 1,515,903</u>	<u>\$ (106,123)</u>	<u>\$ 1,409,780</u>
Noncash Activities			
Contributed capital assets	<u>\$ 154,928</u>	<u>\$ 129,244</u>	<u>\$ 284,172</u>

The accompanying notes are an integral part of the basic financial statements.

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.A. General Statement

The City's accounting and financial reporting policies conform with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note.

During fiscal year 2022, the City implemented the following accounting standards:

- GASB Statement No. 87 – Under this Statement, 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 activities. There was no material effect on the City's financial position.
- Statement No. 92, "Omnibus 2020" — The objectives of this Statement were to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. GASB Statement No. 99 paragraphs 26-32 were implemented by the City for the fiscal year ending June 30, 2022. There was no effect on the City's financial statements as a result of the implementation. See further discussion regarding the other paragraphs of GASB Statement No. 99 in "Note 10: Recently Issued Accounting Standards".

1.B. Financial Reporting Entity

The City's financial reporting entity is comprised of the following:

Primary Government:	City of Coweta
Blended Component Units:	Coweta Public Works Authority Coweta Industrial Development Authority

In determining the financial reporting entity, the City complies with the provisions of GASB Statement No. 14, "The Financial Reporting Entity" as amended by Statement 61, and includes all component units of which the City appointed a voting majority of the unit's board and for which the City is financially accountable.

Blended Component Units:

A blended component unit is a separate legal entity that meets the component unit criteria described above and whose governing body is the same or substantially the same as the City Council or the component unit provides services entirely to the City. In addition, management and staff of the City are also the management and staff of the component unit. The component unit funds are blended into those of the City's by appropriate fund category to comprise the primary government presentation.

The City has two component units that are blended into the reporting fund categories of the City's report:

Coweta Public Works Authority (the "PWA")

The PWA was created August 10, 1964 pursuant to a Trust Indenture for the benefit of the City of Coweta, Oklahoma to acquire, construct, develop, equip, operate, maintain, repair, enlarge and remodel water, sewer, solid waste and ambulance service facilities. The PWA was established to finance City services through issuance of revenue bonds or other non-general obligation debt and to enable the City Council to delegate certain functions to the governing body (Trustees) of the PWA. The PWA generally retains title to assets which are acquired or constructed with PWA debt or other Authority generated resources. In addition, the City has leased the water, sanitary sewer and solid waste systems owned by the City to the PWA on a long-term basis. The City, as beneficiary of the Public Trust, receives title to any residual assets when the Public Trust is dissolved. Debt issued by the PWA requires two-thirds approval of the City Council. The PWA is reported as an enterprise fund. The PWA does not issue a separate annual financial report.

The Coweta Industrial Development Authority (the "CIDA")

The CIDA was created April 23, 1979 pursuant to a Trust Indenture for the benefit of the City of Coweta, Oklahoma to promote, finance and develop recreation, sports, culture, tourism, entertainment and communication media projects and other economic development projects. The CIDA is a public trust and an agency of the State of Oklahoma under Title 60, Oklahoma Statutes 1991, Section 176, et seq., and is governed by a board consisting of five trustees appointed by the City Council. The CIDA is exempt from State and Federal income taxes. The CIDA is reported as an enterprise fund. The CIDA does not issue a separate annual financial report.

1.C. Basis of Presentation

Government-wide Financial Statements: The statement of net position and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the City that are governmental and those that are considered business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other non-exchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements: Fund financial statements of the reporting entity are organized into funds, each of which is considered a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary and fiduciary. The City presently has no fiduciary funds. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the City, or if it meets the following criteria:

- Total assets plus deferred outflows or liabilities plus deferred inflows or revenues or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type, and

- Total assets plus deferred outflows or liabilities plus deferred inflows or revenues or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the City are described below:

GOVERNMENTAL FUNDS

- General Fund: The general fund is the primary operating fund of the City government and will always be classified as a major fund. It is used to account for all financial resources except those legally or administratively required to be accounted for in other funds.
- Special Revenue Fund: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are either legally restricted to expenditures for specified purposes or designated to finance particular functions or activities of the City. The reporting entity includes the following special revenue funds:
 - Street and Alley Fund
 - Cemetery Fund
 - Library Fund
 - Self-Insurance Fund
 - E-911 Fund
 - Rural Firefighters Fund
- Debt Service Fund: The debt service fund is used to account for the accumulation of ad-valorem taxes levied by the City for use in retiring general obligation bonds, court-assessed judgements, and their related interest expense and fiscal agent fees. State law refers to this fund as the Sinking Fund. The City currently has no general long-term debt and no active Sinking Fund.
- Capital Projects Fund: A capital projects fund is used to account for the resources restricted for the acquisition or construction of specific capital projects or items. The reporting entity includes the following capital project funds:
 - Capital Improvement Fund
 - Grants Fund

PROPRIETARY FUNDS

- Enterprise Fund: Enterprise funds are used to account for business-like activities provided to the general public. These activities are financed primarily by user charges and the measurement of financial activity focuses on net income measurement similar to the private sector. The reporting entity includes the following enterprise funds:
 - Coweta Public Works Authority (PWA): Accounts for the operations of providing public works (water, sewer and solid waste) and ambulance service to the City.
 - Coweta Industrial Development Authority (CIDA): Promotes the development of industry in the City. This fund does not meet the percentage criteria for a major fund, but the City has elected to treat this non-major fund as though it were a major fund for purposes of presentation within the proprietary funds of the financial statements rather than

aggregating this information separately, solely for the benefit of user understandability of the financial statements.

MAJOR AND NON-MAJOR FUNDS

The funds are further classified as major or non-major as follows:

Major:

General Fund
Capital Improvement Fund
Coweta Public Works Authority

Non-Major:

Street and Alley Fund
Cemetery Fund
Library Fund
Self-Insurance Fund
E-911 Fund
Rural Firefighters Fund
Grants Fund
Debt Service Fund
Coweta Industrial Development Authority
(treated as a major fund for presentation purposes)

1.D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the government-wide Statement of Net Position and the Statement of Activities both governmental and business-type activities are presented using the economic resources measurement focus as defined in item 2 below.

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate:

1. All governmental fund types utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.
2. Proprietary fund types utilize an “economic resources” measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position and cash flows. All assets and liabilities (whether current or noncurrent, financial or nonfinancial), along with deferred outflows and deferred inflows associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred, or economic asset used. Revenues, expenses, gains, losses, assets, deferred outflows,

liabilities, and deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred. All proprietary funds utilize the accrual basis of accounting.

1.E. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position or Equity

- 1. Cash and Cash Equivalents:** For the purpose of financial reporting, cash and cash equivalents includes all demand and savings accounts, and certificates of deposit or short-term investments with an original maturity of 12 months or less.
- 2. Investments:** Investments are reported at fair value which is determined using selected bases. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. All non-negotiable certificates of deposit are carried at cost. Additional cash and investment disclosures are presented in Note 3.A.
- 3. Accounts Receivable/Due from Other Governments:** In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon the periodic aging of accounts receivable. Major receivable balances for the governmental activities include sales and use taxes, gross receipts tax, franchise taxes and court fines. In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, gross receipts tax, franchise tax and grants and other similar intergovernmental revenues, since they are usually both measurable and available. Available has been defined by the City as collected within 60 days of year end. Proprietary fund receivables consist of all revenues earned at year-end and not yet received. Utility and ambulance accounts receivable comprise the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon the periodic aging of accounts receivable.
- 4. Restricted Assets:** Restricted assets reported in the fund financial statements include current assets that are legally restricted as to their use. The primary restricted assets are related to utility customer deposits and trustee accounts restricted for debt service.
- 5. Inventories:** Due to their immaterial nature, the City has chosen to record consumable materials and supplies as expenditures/expenses at the time of purchase; therefore, no balances for inventory on-hand are reported on the balance sheet.
- 6. Capital Assets:** General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported in the business-type activities column of the government-wide statement of net position and in the respective funds. All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated fixed assets are recorded at their fair market values as of the date

City of Coweta, Oklahoma
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received. The City maintains a capitalization threshold of \$5,000 for the governmental and proprietary funds.

The City's infrastructure consists of roads, bridges, culverts, curbs and gutter, streets and sidewalks, drainage systems and similar assets that are immovable and of value only to the City. Such infrastructure assets acquired are capitalized in accordance with the requirements of GASB 34. Major outlays for capital assets and improvements are capitalized in proprietary funds as projects are constructed. Prior to the implementation of GASB 89 in fiscal year 2018, interest incurred during the construction phase of proprietary fund capital assets is reflected in the capitalized value of the asset constructed, net of interest earned on the invested proceeds over the same period.

Depreciation is computed using the straight-line method over the following estimated useful lives:

Class of Asset	Estimated Useful Life
Buildings	20 - 100 years
Furniture, Fixtures and Equipment	10 - 25 years
Land Improvements	10 - 40 years
Vehicles	5 - 20 years
Infrastructure	10 - 50 years

7. **Compensated Absences:** It is the City's policy to require employees to use all earned vacation by their next accrual date, unless otherwise approved by the City Manager. Full-time regular employees who have been employed continuously for at least 12 months are granted vacation benefits in varying amounts to specified maximums depending on tenure with the City. The expense and related liability for vested vacation benefits and compensatory time is recorded in the respective funds of the City or component unit as a current liability.
8. **Long-term Debt:** Accounting treatment of long-term debt varies depending upon the source of repayment and whether the debt is reported in the government-wide or fund financial statements.
 - a. Government-wide Financial Statements: All long-term debts to be repaid from governmental and business-type component unit resources are reported as liabilities in the government-wide statements. The long-term debts accounted for in fiscal year 2022 consists of pension benefits, revenue bonds payable leases payable, and notes payable.
 - b. Fund Financial Statements: Long-term debt of governmental funds is not reported as a liability in the fund financial statements. Payment of principal and interest is reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.
9. **Deferred Outflow/Inflow of Resources:** Deferred outflows and inflows are the consumption or acquisition of net position by the City that are applicable to a future reporting period. At June 30, 2022, the City's deferred outflows and deferred inflows of resources were comprised of pension related deferrals and unamortized asset retirement obligation costs. As discussed in Note 1.I., certain pension amounts are deferred, some as outflows and others as inflows, and amortized as a component of pension expense in future periods.

10. Equity Classifications

- a. Government-wide Financial Statements: Equity is classified as net position and is displayed in three components:
1. Net investment in capital assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, reduced by the outstanding balance of bonds, notes, leases or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.
 2. Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or (2) law through constitutional provisions or enabling legislation.
 3. Unrestricted – All other net position that does not meet the definition of “net investment in capital assets” or “restricted.”

It is the City’s policy to first use restricted net position prior to the use of unrestricted net position when an expense is incurred for the purposes for which both restricted and unrestricted net position are available.

- b. Fund Financial Statements: Governmental fund equity is classified as fund balance. Fund balance is further classified as nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as:
- Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
 - Restricted – consists of fund balance with constraints placed on the use of resources either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (b) law 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 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 council action or management decision when the city council has delegated that authority. Assignments for transfers and interest income for governmental funds are made through the budgetary process. City management has the authority to assign fund balance.
 - Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund, or represents deficit fund balances in non-general fund governmental funds.

It is the City’s policy to first use restricted fund balances prior to the use of unrestricted fund balance when an expense is incurred for purposes for which both restricted and unrestricted fund balances are available. The City’s policy for the use of unrestricted fund balance amounts require that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those

City of Coweta, Oklahoma
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unrestricted fund balance classifications could be used. Proprietary fund equity is classified the same as in the government-wide statements.

1.F. Revenues, Expenditures and Expenses

1. **Sales Tax:** The City levies a three-cent sales tax on taxable sales within the City. The sales tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the Tax Commission. The Tax Commission receives the sales tax approximately one month after collection by vendors. The entire sales tax is recorded as revenue within the General Fund. The 3% sales tax levy is a permanent tax which funds general operation of the City. Sales tax resulting from sales occurring prior to year-end and received by the City after year end have been accrued and is included under the caption *Due From Other Governments* because they represent taxes on sales occurring during the reporting period. .
2. **Property Tax:** Under State law, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonds and court-assessed judgments. As of June 30, 2022, the City had no outstanding general obligation bonds or judgements. No property tax was levied during the fiscal year ended June 30, 2022.
3. **Program Revenues:** In the Statement of Activities, revenues that are derived directly from each activity or from parties outside the City's taxpayers are reported as program revenues. The City has the following program revenues in each listed activity:

Activity	Program Revenue
General Government	Licenses and permits, fees, operating and capital grants.
Public Safety & Judiciary	Court fines, fire runs, operating and capital grants
Public Works	Motor fuel tax, commercial vehicle tax, cemetery sales
Cultural, Parks and Recreation	Library fines, park fees

All other governmental revenues are reported as general. Aside from motor vehicle taxes, all taxes are classified as general revenue even if restricted for a specific purpose.

4. **Operating Revenues and Expenses:** Operating revenues and expenses for proprietary funds and similar discretely presented component units are those that result from providing services and producing and delivering goods and/or services. It also includes all revenues and expenses not related to capital and related financing, noncapital financing or investing activities.
5. **Expenditures/Expenses:**
 - a. Government-wide Financial Statements: In the government-wide financial statements, expenses are reported on the accrual basis and are classified by function for both governmental and business-type activities.
 - b. Fund Financial Statements: In the fund financial statements, proprietary funds report expenses relating to use of economic resources. Governmental funds report expenditures of financial resources which are classified as follows:
 - Current (further classified by function)

- Debt Service
- Capital Outlay

1.G. Internal and Interfund Balances and Activities

1. Government-wide Financial Statements: In the process of aggregating the financial information for the government-wide statement of net position and statement of activities, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified. The eliminations or reclassifications, if any, in the government-wide statements are as follows:

- Internal balances – amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the statement of net position, except for the net residual amounts due between governmental and business-type activities, which are reported as Internal Balances.
- Internal activities – amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide statement of activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers-Internal Activities.

2. Fund Financial Statements: Interfund activity, if any, within and among the governmental and proprietary fund categories is reported as follows in the fund financial statements:

- Interfund loans – amounts provided with a requirement for repayment are reported as interfund receivables and payables.
- Interfund services – sales or purchases of goods and services between funds are reported as revenue and expenditures/expenses.
- Interfund reimbursements – repayments from funds responsible for certain expenditures or expenses to the funds that initially paid for them are not reported as reimbursements. Rather, the reimbursements are reported as adjustments to expenditures/expenses in the respective funds.
- Interfund transfers – flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

1.H. 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 disclosure 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.

City of Coweta, Oklahoma
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1.I. Pensions

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

NOTE 2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component units are subject to various federal, state and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources is detailed in Notes 2.A. through 2.D.

2.A. Fund Accounting Requirements

The City complies, in all material respects, with all state and local laws and regulations requiring the use of separate funds. The legally required funds used by the City include the following:

Fund	Required by
Debt Service Fund (Sinking Fund) – no current activity	State Law
Coweta Public Works Authority Fund	Trust Indenture
Coweta Industrial Development Authority Fund	Trust Indenture

2.B. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

Revenue Source	Legal Restriction of Use
Sales Tax	See Note I
Gasoline Excise and Commercial Vehicle Tax	Street and alley purposes
Cemetery Sales	Cemetery maintenance
Wagoner County shared sales tax revenues	Rural fire operations and equipment
E-911 Revenue	E-911 Emergency Service Purposes
Ad Valorem Tax	Debt service on bonds and judgements
Grants Revenue	Based on individual grant agreements

For the year ending June 30, 2022, the City complied, in all material respects, with these revenue restrictions.

2.C. Debt Restrictions and Covenants

1. **General Obligation Debt:** Article 10, Sections 26 and 27 of the Oklahoma Constitution limits the amount of outstanding general obligation bonded debt of the municipality for non-utility or non-street purposes to no more than 10% of net assessed valuation. For the year ended June 30, 2022, the City complied with the legal debt limit.
2. **Other Long-term Debt:** As required by the Oklahoma State Constitution, the City (excluding public trusts) may not incur any indebtedness that would require payment from resources beyond the current fiscal year revenue, without obtaining voter approval. For the year ended June 30, 2022, no such debt was incurred by the City.
3. **Revenue Bond and Notes Payable Debt:** The bond indenture and note agreements relating to the long-term issues of the PWA contain a number of restrictions or covenants that are financial related such as a required flow of funds through special accounts, required reserve account balances, and debt service coverage requirements. The following schedule presents a summary of the most significant requirements and the PWA's level of compliance thereon as of June 30, 2022:

Requirement	Level of Compliance
Flow of funds through General Fund and other bond accounts	All required accounts have been established and are used per bond indenture requirements
Bond Account	Monthly debt service payments received from the PWA are held in a Bond Account by the PWA's trustee bank to be transferred to the Sinking Fund as necessary.
Sinking Fund Account	Funds transferred to the Sinking Fund Account are used for the payment of principal and interest and for redemption of bonds.
Revenue Bond / 2019 OWRB CWSRF Promissory Note/ Series 2022 Sales Tax Note Requirement	For the year ended June 30, 2022, available sales tax and operating revenues, as defined by the bond indenture and loan agreement, were \$5,259,833; the bond coverage requirement was 125% of annual principal and interest requirements, or \$2,115,545. Actual coverage was 421%. In addition, available revenues without tax transfers, as defined by the bond indenture, were \$1,864,654; the bond coverage requirement was 75% of annual principal and interest requirements. Actual coverage was 110%.

2.D. Fund Equity/Net Position Restrictions

Title 11, section 17-211 of the Oklahoma statutes prohibits the creation of a deficit fund balance in any individual fund of the City (excluding public trusts). The City had no fund balance deficits at June 30, 2022.

NOTE 3. DETAILED NOTES ON TRANSACTION CLASSES/ACCOUNTS

The following notes present detail information to support the amounts reported in the basic financial statements for various assets, deferred outflows, liabilities, deferred inflows, equity, revenues and expenditures/expenses.

3.A. Deposits and Investments

- 1. Deposits:** Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The deposit policy of the City for custodial credit risk requires compliance with the provisions of state law. State law requires collateralization of all deposits with federal depository insurance, U.S. government issues, U.S. government insured securities, State of Oklahoma bonds or bonds of any county or school district of the State of Oklahoma. At June 30, 2022 the City's bank balances of \$16,643,403 were not exposed to custodial credit risk.
- 2. Investments:** The City may legally invest in direct obligations of the U.S. government and agency securities, certificates of deposit and savings accounts or savings certificates of savings and loan associations.

Interest Rate Risk—Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The City's investment policy does not address interest rate risk.

Credit Risk—Investment credit risk is the risk that the issuer or other counterparty to an investment will not fulfill its obligations. The City's investment policy does not address credit risk.

Concentration of Credit Risk—The City places no limit on the amount that may be invested in any one issuer.

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 investment or collateral securities that are in the possession of an outside party. The City's investment policy does not address custodial risk. However, the City's investments are in the City's name, thus the City has no custodial risk at June 30, 2022.

Investment Credit Risk—The City has no policy that limits its investment choices other than the limitation of state law as follows:

- 1) Direct obligations of the U.S. Government, its agencies and instrumentalities to which the full faith and credit of the U.S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.
- 2) Certificates of deposits or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- 3) With certain limitation, negotiable certificates of deposit, prime banker's acceptances, prime commercial paper and repurchase agreements with certain limitations.
- 4) County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- 5) Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
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- 6) Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (1) through (4).

Fair Value Measurement—The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. For the year ended June 30, 2022, money market funds held by the City were valued using quoted prices in active markets (Level 1 inputs). The City had the following deposits and investments at June 30, 2022:

Type	Weighted Average Maturity (Months)	Standard & Poor's Credit Rating	Value
Demand deposits	N/A	(1)	\$ 16,643,403
Petty cash and change funds	N/A	N/A	925
Short-term money market funds	1.02	AAAm	13,272,195
Certificates of deposit	15.24	(1)	<u>3,942,910</u>
			<u>\$ 33,859,433</u>
(1) Not subject to rating			
Reconciliation to Statement of Net Position			
Cash and cash equivalents			\$ 17,116,684
Restricted Cash and cash equivalents			1,905,468
Investments			1,439,457
Restricted investments			<u>13,397,824</u>
			<u>\$ 33,859,433</u>

3.B. Accounts Receivable

The accounts receivable of the governmental activities consist of hotel tax, franchise taxes, and court fines. The remaining receivables are intergovernmental revenues and/or due from various customers. The accounts receivable of the business-type activities are amounts due from utility customers and ambulance service operations. All receivables are expected to be collected within one year, except for court fines, which are expected within two years. Receivables at June 30, 2022 are detailed on the following page.

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City of Coweta, Oklahoma
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	Governmental Activities	Business-Type Activities	Total
Service receivables	\$ -	\$ 1,430,347	\$ 1,430,347
Due from other governments	1,073,178	-	1,073,178
Municipal court fine receivable	526,615	-	526,615
Taxes receivable	1,010,178	-	1,010,178
Other receivables	413,432	10,054	423,486
Advance to other funds	505,046	-	505,046
Allowance for uncollectible accounts	(667,744)	(633,066)	(1,300,810)
Net accounts receivable	<u>\$ 2,860,705</u>	<u>\$ 807,335</u>	<u>\$ 3,668,040</u>

3.C. Accounts Payable

Accounts payable balances are payables to vendors. Accrued liabilities are salaries and wages payable as well as accrued insurance where applicable.

3.D. Restricted Assets

Certain assets of the City are restricted in their use through grant agreements, contracts or laws and ordinances. Cash and cash equivalents in the amount of \$202,258 at June 30, 2022 has been restricted in use for street and alley maintenance; \$465,498 for cemetery maintenance; \$41,149 for library operations; \$232,784 for E911 operations; and \$299,396 for rural fire operations. Further, municipal court bonds received in relation to defendant warrants are restricted in their use toward resolution of the defendant's warrants. As of June 30, 2022, cash in the amount of \$3,452 has been restricted for municipal court bonds.

Certain assets of the PWA are restricted in their use by bond and note indentures. Investments, classified as non-current, in the amount of \$1,103,740 at June 30, 2022 have been restricted for debt service and \$12,168,454 is restricted for construction projects. Customer deposits received for water, sewer and solid waste services are restricted in their use toward the customer's final bill. As of June 30, 2022, cash and cash equivalents in the amount of \$232,755, of which \$107,125, is classified as current and \$125,630 is classified as non-current, have been restricted for customer utility deposits.

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City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
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3.E. Capital Assets

Governmental capital asset activity for the year ended is summarized as follows:

Governmental Activities	Balance 6/30/2021	Additions	Disposals	Balance 6/30/2022
Non-depreciable assets:				
Land	2,329,311	-	\$ -	\$ 2,329,311
Construction in progress	126,261	644,447	(5,000)	765,708
Total non-depreciable assets	<u>2,455,572</u>	<u>644,447</u>	<u>(5,000)</u>	<u>3,095,019</u>
Depreciable assets:				
Intangibles	24,855	-	-	24,855
Buildings and improvements	3,161,420	9,450	-	3,170,870
Furniture, fixtures and equipment	2,565,302	231,034	(5,400)	2,790,936
Vehicles	997,405	474,354	-	1,471,759
Infrastructure	9,092,334	1,681,468	(5,800)	10,768,002
Total depreciable assets	<u>15,841,316</u>	<u>2,396,306</u>	<u>(11,200)</u>	<u>18,226,422</u>
Less accumulated depreciation:				
Intangibles	(11,599)	(4,971)	-	(16,570)
Buildings and improvements	(986,885)	(94,796)	-	(1,081,681)
Furniture, fixtures and equipment	(1,721,618)	(156,136)	4,860	(1,872,894)
Vehicles	(759,263)	(76,528)	-	(835,791)
Infrastructure	(2,905,939)	(331,462)	5,800	(3,231,600)
Total accumulated depreciation	<u>(6,385,303)</u>	<u>(663,893)</u>	<u>10,660</u>	<u>(7,038,536)</u>
Net depreciable assets	<u>9,456,013</u>	<u>1,732,413</u>	<u>(540)</u>	<u>11,187,886</u>
Net governmental activities capital assets	\$ <u>11,911,585</u>	\$ <u>2,376,860</u>	\$ <u>(5,540)</u>	\$ <u>14,282,905</u>

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City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Business-type capital asset activity for the year ended is as follows:

Business-Type Activities	Balance 6/30/2021	Additions	Disposals	Balance 6/30/2022
Non-depreciable assets:				
Land	329,789	-	-	\$ 329,789
Construction in progress	146,870	107,533	-	254,403
Other non-depreciable assets	1,934,635	-	-	1,934,635
Total non-depreciable assets	2,411,294	107,533	-	2,518,827
Depreciable assets:				
Intangibles	85,000	-	-	85,000
Buildings and improvements	880,850	-	-	880,850
Furniture, fixtures and equipment	1,341,716	-	-	1,341,716
Vehicles	1,022,012	-	-	1,022,012
Infrastructure	37,052,170	165,319	-	37,217,489
Total depreciable assets	40,381,748	165,319	-	40,547,067
Less accumulated depreciation:				
Intangibles	(17,000)	(17,000)	-	(34,000)
Buildings and improvements	(796,147)	(3,794)	-	(799,941)
Furniture, fixtures and equipment	(512,228)	(71,357)	-	(583,585)
Vehicles	(577,944)	(96,873)	-	(674,817)
Infrastructure	(14,090,227)	(801,120)	-	(14,891,347)
Total accumulated depreciation	(15,993,546)	(990,144)	-	(16,983,690)
Net depreciable assets	24,388,202	(824,825)	-	23,563,377
Net Business-Type activities capital assets	\$ 26,799,496	\$ (717,292)	\$ -	\$ 26,082,204

Depreciation expense was charged to functions in the Statement of Activities as follows:

Governmental Activities

General government	\$ 91,177
Public safety and judiciary	173,503
Public works	353,556
Cultural, parks and recreation	45,657
Total depreciation expense for governmental activities	\$ 663,893

Business-Type Activities

Water	\$ 672,715
Sewer	253,390
Solid waste	51,075
Administrative	3,927
Ambulance	8,776
Economic development	260
Total depreciation expense for business-type activities	\$ 990,143

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

3.F. Interfund Transfers and Loans

Interfund Transfers: Interfund transfers were made to comply with security agreements, economic development agreements, and to fund projects and/or cash shortages in various funds as needed. Interfund transfers reported in the fund financial statements for the year ended June 30, 2022, consisted of the following:

TRANSFERS IN	TRANSFERS OUT					Total Transfers Out
	General Fund	Cemetery Fund	Rural Fire Fund	Capital Improvement Fund	PWA	
General Fund	\$ -	\$ 61,250	\$ -	\$ 377,400	\$ 5,259,833	\$ 5,698,483
Cap. Imp. Fund	-	-	-	-	-	-
Grants	-	-	-	73,774	-	73,774
CIDA	64,635	-	-	75,000	-	139,635
PWA	5,259,833	-	136,800	1,567,700	-	6,964,333
Total Transfers In	<u>\$ 5,324,468</u>	<u>\$ 61,250</u>	<u>\$ 136,800</u>	<u>\$ 2,093,874</u>	<u>\$ 5,259,833</u>	<u>\$ 12,876,225</u>

Reconciliation to Fund Financial Statements:

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
Governmental Funds	\$ 5,772,257	\$ (7,616,392)	\$ (1,844,135)
Proprietary Funds	<u>7,103,968</u>	<u>(5,259,833)</u>	<u>1,844,135</u>
	<u>\$ 12,876,225</u>	<u>\$ (12,876,225)</u>	<u>\$ -</u>

The General Fund transferred sales tax revenues totaling \$5,259,833 to the PWA in order to satisfy the terms of a security agreement related to the issuance of revenue bonds by the PWA. The PWA transferred the full amount back to the General Fund.

Interfund Loans Receivables and Payables: The Capital Improvement Fund made advances to the PWA during fiscal year 2020 and 2021 to fund improvements to the water system. The balance of this advance at June 30, 2022 was \$505,046 and is scheduled to be paid over the next nine years in equal installments.

	<u>Interfund Loan Receivable</u>	<u>Interfund Loan Payable</u>
Capital Improvement Fund	\$ 505,046	\$ -
PWA	<u>-</u>	<u>505,046</u>
Total	<u>\$ 505,046</u>	<u>\$ 505,046</u>

City of Coweta, Oklahoma
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3.G. Fund Balances and Net Position

Fund balance is classified as Nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the City is bound to observe constraints imposed upon use of the resources in the governmental funds. The constraints placed on fund balance for the governmental funds are presented below:

Government-Wide Financial Statements:

Net Position Restrictions at June 30, 2022 were as follows:

Streets & Alley	State Statute 11 O.S. § 36-114	\$	202,258
Cemetery	State Statute 11 O.S. § 26-109		465,498
Library	Shared Revenue Agreement with State		41,149
E-911	State Statutes 62 O.S. § 28.11-.21 and 63 O.S. § 2843.2		232,784
Rural Fire	State Statute 68 O.S. § 2701-06		299,396
		\$	<u>1,241,085</u>

Fund Level Financial Statements:

Fund Balance	General Fund	Capital Improvement Fund	Other Governmental Funds	Total
Nonspendable:				
Advance to other funds	\$ -	\$ 505,046	\$ -	\$ 505,046
Total Nonspendable	<u>-</u>	<u>505,046</u>	<u>-</u>	<u>505,046</u>
Restricted For:				
Streets and Alleys	-	-	202,258	202,258
Cemetery	-	-	465,498	465,498
Library operations	-	-	41,149	41,149
E-911	-	-	232,784	232,784
Rural Fire operations	-	-	299,396	299,396
Total Restricted	<u>-</u>	<u>-</u>	<u>1,241,085</u>	<u>1,241,085</u>
Committed For:				
Court Technology	25,070	-	-	25,070
Total Committed	<u>25,070</u>	<u>-</u>	<u>-</u>	<u>25,070</u>
Assigned For:				
Capital Improvements	-	3,648,985	312,873	3,961,858
Health/Wellness	-	-	110,959	110,959
Rural Fire operations	-	-	203,081	203,081
Total Assigned	<u>-</u>	<u>3,648,985</u>	<u>626,913</u>	<u>4,275,898</u>
Unassigned:	9,705,632	-	-	9,705,632
Total Committed	<u>9,705,632</u>	<u>-</u>	<u>-</u>	<u>9,705,632</u>
TOTAL FUND BALANCE	<u>\$ 9,730,702</u>	<u>\$ 4,154,031</u>	<u>\$ 1,867,998</u>	<u>\$ 15,752,731</u>

3.H. Long-term Debt

The City's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

- 1. Governmental Activities:** As of June 30, 2022, the long-term debt payable from governmental activities consisted of the following:

	Balance 6/30/22
Capital Leases Obligations:	
\$143,219 capital lease with Motorola for CallWorks dispatch equipment, interest rate of 0% for the first year, 6.32% thereafter; first payment due April 1, 2021 followed by annual installments commencing August 1, 2021 through August 1, 2026.	\$ 98,573
\$407,275 capital lease with RCB Bank for fire engine, fixed interest rate of 2.1%; first payment due February 15, 2023 followed by annual installments through February 15, 2026.	<u>407,275</u>
Total Capital Leases	\$ <u>505,848</u>
Current portion	\$ 116,373
Non-current portion	<u>389,475</u>
Total Capital Leases	\$ <u>505,848</u>

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City of Coweta, Oklahoma
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- 2. Business-Type Activities:** As of June 30, 2022, the long-term debt payable from business-type activities resources consisted of the following:

	Balance 6/30/22
Revenue Bonds:	
Series 2016A Tax-Exempt Capital Improvement Revenue Bonds dated September 30, 2016 (publicly traded), original issue amount of \$23,980,000, interest rates range from 2.0% to 4.0%, semiannual interest and annual principal installments commencing August 1, 2017 through August 1, 2039.	\$ 21,360,000
Total Revenue Bonds Payable	\$ 21,360,000
Current portion	\$ 855,000
Non-current portion	20,505,000
Total Revenue Bonds Payable	\$ 21,360,000
Notes Payable (Direct Borrowing):	
	Balance 6/30/22

Series 2019 Clean Water SRF Promissory Note to the Oklahoma Water Resources Board, not to exceed \$11,373,000, secured by utility revenues and Sales tax revenue, interest rate of 1.58% and administrative fee of 0.5%, semiannual principal installments commence the earlier of (i) the March 15th or September 15th following the date the project is complete, or (ii) September 15, 2022. Remaining funds left to draw are \$10,954,285. Final maturity March 2052. The loan is collateralized by the pledge of revenues. In the event of default, the lender may file suit to require any or all of the borrower covenants to be performed; accelerate the payment of principal and interest accrued on the note; appoint temporary trustees to take over, operate and maintain the System on a profitable basis; or file suit to enforce or enjoin the action or inaction of the Borrower under the provisions of the loan agreement.

\$ 418,715

Series 2022 Sales Tax Revenue Note to the RCB Bank, aggregate principal amount of \$12,500,000, secured by sales tax revenue, interest rate of 2.479%, semiannual principal installments commence on April 1, 2023 with final maturity April 1, 2037. The loan is collateralized by the pledge of revenues. In the event of default, the lender may: (1) file suit for specific performance of any or all of the covenants of the PWA contained in the Note Indenture, the Sales Tax Agreement or in the Notes; (2) require the Sales Tax revenue to be deposited directly as received with the Bank; (3) accelerate the payment of principal and interest accrued on all Notes; or (4) suit at law or equity to enforce or enjoin the action or inaction of the parties under the provisions of the Note Indenture or the Sales Tax Agreement.

12,500,000

Total Notes Payable \$ 12,918,715

Current portion \$ 293,000

Non-current portion 12,625,715

Total Notes Payable \$ 12,918,715

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The 2016A revenue bonds and the 2019 OWRB Note are not indebtedness of the State of Oklahoma or of the City but are obligations payable solely from resources of the PWA. The revenue bonds are collateralized by utility revenues from the PWA and pledged sales tax from the City.

Customer Deposits

Deposits totaling \$232,755 are included in the current liabilities of the PWA:

<u>Deposits Subject to Refund</u>		Balance 6/30/22
	Current portion	\$ 232,755
	Total Deposits Subject to Refund	\$ 232,755

3.I. Applicability of Federal Arbitrage Regulations

Certain debt issuances of the PWA issued after the Tax Reform Act of 1986 are subject to the federal arbitrage regulations. The arbitrage rebate regulations require that all earnings from the investment of gross proceeds of an issue in excess of the amount that could have been earned had the yield on the investment been equal to the yield on the bonds be remitted to the federal government. These carry strict penalties for noncompliance including taxability of interest retroactive to the date of the issue. The City's management believes it is in compliance with these rules and regulations.

3.J. Changes in Long-term Obligations

Changes in the long-term obligations for the year ended June 30, 2022 are summarized below:

Business-type Activities:

	Balance June 30, 2021	Additions	Reductions	Balance June 30, 2022
Revenue Bond 2016A	\$ 22,185,000	\$ -	\$ (825,000)	\$ 21,360,000
Series 2019 OWRB Note	379,830	38,885	-	418,715
Series 2022 Sales Tax Note	-	12,500,000	-	12,500,000
Total	\$ 22,564,830	\$ 12,538,885	\$ (825,000)	\$ 34,278,715

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City of Coweta, Oklahoma
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3.K. Maturities of Long-term Debt

The debt service maturities for long-term indebtedness in the coming years are as follows:

Business-type Activities:

Year Ending June 30,	Principal	Interest	Total
2023	\$ 1,148,000	\$ 1,068,142	\$ 2,216,142
2024	1,611,000	1,019,219	2,630,219
2025	1,675,000	965,075	2,640,075
2026	1,724,000	908,972	2,632,972
2027	1,783,000	850,987	2,633,987
2028-2032	9,856,000	3,309,878	13,165,878
2033-2037	11,546,000	1,616,362	13,162,362
2038-2042	6,590,000	224,822	6,814,822
2043-2047	4,409,000	-	4,409,000
2048-2052	4,891,000	-	4,891,000
	<u>\$ 45,233,000</u>	<u>\$ 9,963,457</u>	<u>\$ 55,196,457</u>

Remaining loan proceeds to be drawn:
(10,954,285)
\$ 34,278,715

3.L. Pledge of Future Revenues

Sales Tax Pledge: The City has pledged future sales tax revenues to repay \$23,980,000 of Series 2016A Utility System Revenue Bonds, \$11,373,000 of OWRB Note Payable Series 2019, and \$12,500,000 of Sales Tax Note Payable Series 2022. The Series 2019 OWRB Note was secured on a parity with the existing bonds with the priority of the liens shared in the collateral on a proportionate, co-equal basis. Proceeds from the bonds and notes provided financing for capital assets and for defeasing and refunding the PWA's 2009A and 2009B Utility System Revenue Bonds, and to pay the costs of issuance for the Series 2016 Bonds, and the 2019 and 2022 Notes. The bonds and notes are payable from pledged sales tax revenues and further secured by net water, sewer and solid waste revenues. The 2016A bonds are payable through 2039. The total principal and interest payable for the remainder of the life of the bonds is \$28,691,284. The Series 2019 Note is payable through 2052; the amortization schedule for interest and administrative fees of the Series 2019 Note has not yet been determined. The 2022 Note is payable through 2037. The total principal and interest payable for the remainder of the life of the 2022 Note is \$15,132,171. Pledged sales taxes received in the current year were \$5,259,833 and net utility revenues were \$1,864,654. Debt service payments of \$1,692,436 for the bonds and notes for the current fiscal year were 32% of the pledged sales taxes and 24% of both pledged sales taxes and net utility revenues combined.

An annual appropriation for the transfer of pledged sales tax is made based on estimated sales tax revenues. Net utility revenues are used first to service the debt for the bonds, with any remaining pledged sales taxes transferred back to the General Fund. The total amount of pledged sales taxes used to service the debt in fiscal year 2022 was \$0.

NOTE 4. EMPLOYEE PENSION PLANS AND OTHER POST-EMPLOYMENT BENEFITS

4.A. Pension Plan Obligations

Each qualified employee participates in one of the three retirement plans in which the City participates. These are the Oklahoma Firefighters Pension & Retirement System (FPRS), the Oklahoma Police Pension and Retirement System (OPPRS) and the Oklahoma Municipal Retirement Fund (OkMRF):

Name of Plan/System	Type of Plan
Oklahoma Police Pension and Retirement Fund	Cost Sharing Multiple Employer – Defined Benefit Plan
Oklahoma Firefighters Pension and Retirement Fund	Cost Sharing Multiple Employer – Defined Benefit Plan
Oklahoma Municipal Retirement Fund	Defined Contribution Plan Defined Contribution Plan (CMO)

A summary of all the amounts recorded in the City's financial statements for the Defined Benefit pension plans is as follows:

	Governmental Activities	Business-Type Activities	Plan Totals
Net Pension Asset			
Police	\$ 1,130,141	\$ -	\$ 1,130,141
Firefighters	-	-	-
Total	<u>\$ 1,130,141</u>	<u>\$ -</u>	<u>\$ 1,130,141</u>
Net Pension Liability			
Police	\$ -	\$ -	\$ -
Firefighters	<u>1,264,068</u>	<u>1,246,586</u>	<u>2,510,654</u>
Total	<u>\$ 1,264,068</u>	<u>\$ 1,246,586</u>	<u>\$ 2,510,654</u>
Deferred Outflows of Resources			
Police	\$ 143,620	\$ -	\$ 143,620
Firefighters	<u>876,818</u>	<u>836,240</u>	<u>1,713,058</u>
Total	<u>\$ 1,020,438</u>	<u>\$ 836,240</u>	<u>\$ 1,856,678</u>
Deferred Inflows of Resources			
Police	\$ 877,786	\$ -	\$ 877,786
Firefighters	<u>1,323,294</u>	<u>1,357,354</u>	<u>2,680,648</u>
Total	<u>\$ 2,201,080</u>	<u>\$ 1,357,354</u>	<u>\$ 3,558,434</u>
Pension Expense			
Police	\$ 114,258	\$ -	\$ 114,258
Firefighters	<u>(15,772)</u>	<u>1,175</u>	<u>(14,597)</u>
Total	<u>\$ 98,486</u>	<u>\$ 1,175</u>	<u>\$ 99,661</u>

1. Oklahoma Police Pension & Retirement System (OPPRS)

Summary of Significant Accounting Policies

Pensions – For purposes of measuring the net pension asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oklahoma Police Pension & Retirement System (OPPRS) and additions to/deductions from OPPRS's fiduciary net position have been determined on the same basis as they are reported by 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.

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

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

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

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

Contributions – The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were \$105,973. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$90,685 during the calendar year and this is reported as both a revenue and an expenditure in the General Fund Statement of Revenues, Expenditures, and

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Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$66,831. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the City reported an asset of \$1,130,141 for its proportionate share of the net pension liability. The net pension asset was measured as of June 30, 2021, and the total pension liability 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 pension plan for all participating employers as of June 30, 2022. Based upon this information, the City's proportion was 0.2356%.

For the year ended June 30, 2022, the City recognized pension expense of \$114,258. 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
Differences between expected and actual experience	\$ 16,226	\$ 44,607
Changes of assumptions	17,186	-
Net difference between projected and actual earnings on pension plan investments	-	824,399
Changes in proportion	2,472	3,143
City contributions during measurement date	1,763	5,637
City contributions subsequent to the measurement date	105,973	-
Total	<u>\$ 143,620</u>	<u>\$ 877,786</u>

In the year ending June 30, 2022, \$105,973 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2023	\$ (190,042)
2024	(167,217)
2025	(210,094)
2026	(274,915)
2027	2,130
	<u>\$ (840,138)</u>

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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 prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	3.5% to 12.0% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
Cost-of-living adjustments:	Police officers eligible to receive increased benefits according to repealed Section 50-120 of Title 11 of the Oklahoma Statutes pursuant to a court order receive an adjustment of 1/3 to 1/2 of the increase or decrease of any adjustment to the base salary of a regular police officer, based on an increase in base salary of 3.5% (wage inflation).
Mortality rates:	Active employees (pre-retirement) RP-2000 Blue Collar Healthy Combined table with age set back 4 years with fully generational improvement using Scale AA. Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational improvement using scale AA. Disabled pensioners: RP-2000 Blue Collar Healthy Combined table with age set forward 4 years.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2016, to June 30, 2021.

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:

Asset Class	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%
Commodities	0.00%

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The current allocation policy will currently maintain approximately 65% of assets in equity instruments, including public equity, long/short hedge, venture capital, and private equity strategies; approximately 20% of assets in fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, low volatility hedge funds, and absolute return strategies; and 15% of assets in core and opportunistic real estate.

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

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	\$ (423,837)	\$ (1,130,141)	\$ (1,727,374)

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.

2. Oklahoma Firefighter's Pension and Retirement Fund (FPRS)

Summary of Significant Accounting Policies

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position FPRS and additions to/deductions from FPRS's fiduciary net position have been determined on the same basis as they are reported by FPRS. 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.

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

Benefits provided – FPRS provides defined retirement benefits based on members' final average compensation, age, and term of service. In addition, the retirement program provides for benefits upon

disability and to survivors upon death of eligible members. The Plan's benefits are established and amended by Oklahoma statute. Retirement provisions are as follows:

Normal Retirement:

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

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

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

Contributions – The contribution requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% percent of their annual pay. Participating cities are required to contribute 14% of the employees' annual pay. Contributions to the pension plan from the City were \$187,082. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$289,342 during the calendar year; \$151,306 of this amount is reported as both expense and revenue in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance; the remaining \$138,036 has been recognized as revenue in the PWA Statement of Revenues, Expenses and Changes in Net Position. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$358,484. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the City reported a liability of \$2,510,654 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an

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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 pension plan for all participating employers as of June 30, 2021. Based upon this information, the City's proportion was 0.381230%.

For the year ended June 30, 2022, the City recognized pension benefit of \$14,597. 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
Differences between expected and actual experience	\$ 910,557	\$ 44,091
Changes of assumptions	-	55,686
Net difference between projected and actual earnings on pension plan investments	-	1,995,862
Changes in proportion	605,275	571,728
City contributions during measurement date	10,144	13,281
City contributions subsequent to the measurement date	187,082	-
Total	<u>\$ 1,713,058</u>	<u>\$ 2,680,648</u>

In the year ending June 30, 2022, \$187,082 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:

2023	\$ (129,704)
2024	(212,612)
2025	(304,148)
2026	(508,209)
	<u>\$ (1,154,673)</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 prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	2.75% to 10.5% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense

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NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

Mortality rates were based on:

- *Active members* – Pub-2010 Public Safety Table with generational mortality improvement using MP-2018.
- *Retired members* – Pub-2010 Public Safety Below Median Table with generational mortality improvement using Scale MP-2018.
- *Disabled members* – Pub-2010 Public Safety Disabled Table set forward 2 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-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. The inflation factor added back was 2.26%. 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	20%	3.53%
Domestic equity	47%	5.73%
International equity	15%	8.50%
Real estate	10%	7.97%
Other assets	8%	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 employers will be made at contractually required rates, determined by Oklahoma statutes. Projected cash flows also assume the State of Oklahoma will continue contributing an allocation of the insurance premium, as established by Oklahoma statute. Prior to July 1, 2020, the pension plan was allocated 36% of the Statewide insurance premium tax. The State of Oklahoma has passed legislation that changes the allocation percentage as follows:

- 25.2% effective September 1, 2020
- 36.0% effective July 1, 2021
- 37.8% effective July 1, 2022
- 36.0% effective July 1, 2027

The pension plan will also receive \$40,625 each year from July 1, 2020, through June 30, 2027. 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 the pension plan’s investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	\$ 3,923,416	\$ 2,510,654	\$ 1,327,882

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

3. Oklahoma Municipal Retirement Fund (OkMRF)

Defined Contributions Plan

The City has provided a defined contribution plan and trust known as the City of Coweta Plan and Trust (the “Plan”) in the form of The Oklahoma Municipal Retirement System Master Defined Contribution Plan (OkMRF). OkMRF operations are supervised by a nine-member Board of Trustees elected by the participating municipalities. The plan is administered by JP Morgan Chase of Oklahoma City. The OkMRF Plan issues a separate financial report that may be obtained from OkMRF. The defined contribution plan is available to all full-time employees except those participating in state fire or police program and the City Manager. Employees are eligible 6 months following the employee’s employment commencement date. Each employee shall be required to contribute 5% of his or her compensation. The City, as employer, is required to make contributions to the plan, under the government pick-up option, at a rate of 7% of covered payroll for the current year contributions. The City’s contributions for each employee (and interest allocated to the employee’s account) are vested at a rate of 20% after completion of one year of service and then 20% per year for the next four years. The employee is fully vested after 5 years of service. City contributions for, and interest forfeited by, employees who leave employment prior to fully vesting are allocated back to remaining eligible participants. Benefits depend solely on amounts contributed to the plan plus investment earnings. The authority to establish and amend the provisions of the plan rests with the City Council and PWA Board. Participants are permitted to make voluntary deductible contributions to the plan. For the year ended June 30, 2022, the following amounts were paid into the defined contribution plan:

Employee contributions made: \$71,860
Employer (City) contributions made: \$100,381

Defined Contributions Plan - CMO

The City has also provided a defined contribution plan in the form of The Oklahoma Municipal Retirement System Customized Manager Option Plan (OkMRF-CMO). The defined contribution plan is available to any person who is in the position of City Manager as of January 1, 2010. Employees are eligible on the employee’s employment commencement date. The City has elected the variable funding option. The City intends to contribute to the Plan for the benefit of the participants on a monthly basis. The contribution may be varied from year to year by the City. The City’s contributions for each employee (and interest allocated to the employee’s account) are vested at 100% immediately upon the

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

participation date. Benefits depend solely on amounts contributed to the plan plus investment earnings. The authority to establish and amend the provisions of the plan rests with the City Council. The City contributes 14% to the plan and the employee contributes 5% to the plan.

Employee contributions made: \$6,438
Employer (City) contributions made: \$18,027

OkMRF issues a publicly available financial report that includes financial statements and required supplementary information for the fund. That report may be obtained by writing to:

Oklahoma Municipal Retirement System, 525 Central Park Drive, Oklahoma City, OK 73105
or by calling 888-394-6673.

4.B. Other Post-Employment Benefits (OPEB)

The City does not provide health insurance benefits for retirees and is subject to other post-employment benefits only to the extent that benefits may be provided to former employees under the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

NOTE 5. RISK MANAGEMENT

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

Type of Loss	Method Managed	Risk of Loss Retained
1. General Liability: • Torts • Errors and omissions • Police liability • Vehicles	Purchased commercial insurance through Oklahoma Municipal Assurance Group (OMAG).	None
2. Physical Property: • Theft • Damage to assets • Natural disasters	All physical property is insured through OMAG with a deductible of \$1,000 (\$500 for vehicles).	None
3. Workers' Compensation: • Employee injures	Participates in the OMAG risk entity pool. Participation fee includes an actuarially determined amount held by OMAG as the loss reserve fund, to pay claims incurred. Claims are administered by the State Insurance Fund.	Specific aggregate stop loss coverage is provided by the State Insurance Fund and covers all claims above the loss reserve fund.
4. Health and Life • Medical and dental	All group coverage is insured through a commercial carrier.	None

Management believes such coverage is sufficient to preclude any significant uninsured losses to the City.

(1) Oklahoma Municipal Assurance Group (OMAG)
Workers' Compensation Plan

The title to all assets acquired by the Plan are vested in the Plan. In the event of termination of the Plan, such property shall belong to the then members of the Plan in equal shares. Each participating city pays for all costs, premiums, or other fees attributable to its respective participation in the Plan, policy or service established under the agreement establishing the Oklahoma Municipal Assurance Group and is responsible for its obligations under any contract entered into with the Plan.

Reserves for policy and contract claims provide for reported claims on a case basis and a provision for incurred but not reported claims limited to specific retention levels for each member as outlined in the Plan's reinsurance agreement.

The Plan's workers' compensation coverage is reinsured for losses in excess of respective retention levels. The reinsurance agreement covers losses incurred within the effective period of the agreement. Each Plan member's liability for claims losses is limited to their individual retention levels as outlined in the Plan's reinsurance agreement.

NOTE 6. CONTINGENT LIABILITIES

Construction Commitments

The City has several construction contractual obligations arising from existing contracts and agreements, of which \$1.6 million remains outstanding at June 30, 2022.

Engineering and construction contracts include those specifically negotiated for the expansion of the wastewater treatment plant, park improvements, street and sidewalk construction projects, sewer infrastructure expansion, and water infrastructure upgrades.

These obligations are not expected to be fully paid from current financial resources and are not recognized as a liability until performance under the contract has occurred.

Grant Program Involvement

In the normal course of operations, the City participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency to ensure compliance with specific provisions of the grant or loan. Any liability or reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Litigation

The City is a party to various legal proceedings which normally occur in the course of governmental operations. The financial statements do not include accrual or provisions for loss contingencies that may result from these proceedings. State statutes provide for the levy of an ad valorem tax over a three-year period by a City Sinking Fund for the payment of any court assessed judgment rendered against the City. This statutory taxing ability is not available to the City's public trusts (Authorities). Due to the insurance coverage maintained by the City and the State statute relating to judgments, the City feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the City.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2022

NOTE 7. DEBT COVERAGE

There are two net revenue percentage covenants regarding bond debt servicing as per the Bond Indenture dated November 1, 2016 and the Loan Agreement for the Clean Water SRF Loan dated October 1, 2019. The PWA must meet both these requirements to remain in compliance with their agreements. The debt service funding requirement for the fiscal year ending June 30, 2022 was as follows:

	Debt Service Requirements
Annual interest payments - 2016 Series Revenue Bonds	\$776,581
Annual principal payments - 2016 Series Revenue Bonds	825,000
Annual interest payments - 2019 Series CWSRF Note	8,259
Annual principal payments - 2019 Series CWSRF Note	-
Annual interest payments - 2022 Series Sales Tax Note	82,596
Annual principal payments - 2022 Series Sales Tax Note	-
Total Debt Service Requirements	<u>\$ 1,692,436</u>

The first test per the indenture and loan agreement is 125% of net revenues to debt service funding requirements, excluding from net revenues depreciation, non-cash contributions and interest expense on said bonds and notes. The net revenues for this test are revenues from the mortgaged property reduced by actual expenses associated with that revenue. Allocated overhead expenses also reduce revenues. For this test, sales taxes transferred in are added to revenues. The PWA met this covenant for fiscal year 2022 as outlined below:

Utility Operating Revenues	\$ 4,219,968
Sales Tax transfers in	5,259,833
Direct Utility Expenses	(1,718,117)
Allocated Overhead (% of Dept. Expenses)	(637,198)
Net Revenues for 125%	<u>\$ 7,124,486</u>
Revenues required for 125% coverage of debt service:	\$ 2,115,545
Actual Net Revenues	7,124,486
Actual coverage	421%

The second test per the indenture is 75% of revenues based solely on net utility revenue of the PWA, consequently Sales Tax is subtracted from the net revenue number. For this test, sales taxes transferred in are added to revenues. The PWA met this covenant for fiscal year 2022 as outlined below:

Net Revenues (from above)	\$ 7,124,486
Sales Tax (from above)	(5,259,833)
Net Revenues for 75%	<u>\$ 1,864,653</u>
Total Debt Service Requirements	\$ 1,692,436
Actual coverage	110%

Thus, according to the coverage requirement, the PWA has the resources to pay its obligations, but will continue to examine its rate structure to implement strategies to continue to satisfy both tests in the future. A 1.2% increase was implemented in fiscal year 2022, with an additional 3% increase planned each July until the year 2028 unless otherwise adjusted by the Coweta City Council.

NOTE 8. TAX ABATEMENTS

The City attracts and/or maintains business development through the CIDA, which has the ability to induce developers with a sales tax and/or hotel-motel tax abatement agreement. These incentives stimulate economic growth and are seen as a benefit to all the residents and business owners throughout the City. Some of the factors considered are the jobs created during the development of the project, the permanent jobs that will remain after the completion of the project, the cost of the improvements to the property and the amount of sales tax that is expected to be generated by the business.

For the fiscal year ended June 30, 2022 the CIDA abated hotel-motel tax that would have otherwise been remitted to the City totaling \$20,801 under an agreement with one entity for the development of a hotel which generates tax and other revenue to fund government services. The amount abated represents 50% of the hotel-motel taxes generated by the entity.

Due to the confidentiality laws in Oklahoma Statutes, Title 68, Section 1354.11, the amounts of sales taxes rebated will not be disclosed. The City had two active agreements that resulted in sales tax abatements as of June 30, 2022:

1. Under the terms of a sales tax rebate agreement, a business received rebated sales taxes during fiscal year 2022 for the redevelopment of a restaurant site. The agreement allows for a rebate of 50% of the taxes collected for a period of seven years, not to exceed \$250,000. The amount abated in fiscal year 2022 represents 50% of the sales tax generated by the entity in fiscal year 2022.
2. Under the terms of a sales tax rebate agreement, a business received rebated sales taxes during fiscal year 2022 for the development of a restaurant site. The agreement allows for a rebate of 50% of the taxes collected for a period of five years, not to exceed \$150,000. The amount abated in fiscal year 2022 represents 50% of the sales tax generated by the entity in fiscal year 2022.

NOTE 9. SUBSEQUENT EVENTS

Subsequent to June 30, 2022, the PWA issued a \$4,600,000 Coweta Public Works Authority Series 2022 Clean Water SRF Promissory Note (the "2022 CWSRF Note") to the Oklahoma Water Resource Board ("OWRB") through the OWRB's Clean Water SRF Financing Program to finance upgrades to the City's wastewater treatment plant and pay costs of issuance. The 2022 CWSRF note closed on September 23, 2022 and bears a fixed rate of interest of 2.42% plus an administrative fee of 0.50%, for a total borrowing rate of 2.92%. Principal repayment has been scheduled to commence the earlier of (i) the March 15th or September 15th following the date the project is complete, or (ii) September 15, 2025. Final maturity date is March 15, 2054.

The City also executed a 60-month lease to purchase equipment agreement with FNB Coweta on October 14, 2022 for refurbishing an existing ambulance box and placing it on a new chassis. The

principal amount is \$111,291.00 at a fixed interest rate of 3.87%, with monthly payments of \$2,045.91 beginning November 14, 2022 and ending October 14, 2027.

Coweta's electors approved an additional 1¢ sales tax in February of 2022, that becomes effective on July 1, 2022. This additional tax, expected to raise an additional \$1.5 million in revenue annually, is restricted to fund infrastructure projects and capital purchases. The initial project list contains approximately \$41 million in projected costs.

NOTE 10. RECENTLY ISSUED ACCOUNTING STANDARDS

Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" — This Statement was issued March 2020 to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). It also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). GASB Statement No. 94 will be effective for the City for the fiscal year ending June 30, 2023.

Statement No. 96, "Subscription-Based Information Technology Arrangements" — This statement was issued May 2020 to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlay other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. GASB Statement No. 96 will be effective for the City for the fiscal year ending June 30, 2023..

Statement No. 99, "Omnibus 2022" — This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements and accounting and financial reporting for financial guarantees. This Statement addresses a variety of topics including issues related to leases implementation, derivative instruments, nonmonetary transactions, public-private and public-public partnerships and availability payment arrangements, subscription-based information technology arrangements, LIBOR, SNAP and other terminology updates. Specifically, the paragraphs for future adoption address the following topics:

- Classification and reporting of derivative instruments within the scope of Statement No. 53
- Clarification of provisions in Statement No. 87, Leases, as amended, related to the determination of the lease term, classification of a lease as a short-term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, Subscription-Based Information Technology Arrangements, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short-term SBITA, and recognition and measurement of a subscription liability

GASB Statement No. 99 paragraphs 11-25 will be effective for the City for the fiscal year ending June 30, 2023 and paragraphs 4-10 will be effective for the City for the fiscal year ending June 30, 2024.

Statement No. 100, “Accounting Changes and Error Corrections—an amendment of GASB Statement No. 62” — This statement was issued June 2022 to enhance 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. This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

Statement No. 101, “Compensated Absences” — This statement was issued June 2022 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. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Other requirements include that a liability for certain types of compensated absences not be recognized until the leave commences, and that a liability for specific types of compensated absences not be recognized until the leave is used. GASB Statement No. 101 will be effective for the City for the fiscal year ending June 30, 2024.

The City will implement new GASB pronouncements no later than the required effective date. The City is currently evaluating whether or not the above listed new GASB pronouncements will have a significant impact to the City’s financial statements.

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**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

REQUIRED SUPPLEMENTARY INFORMATION

- Budgetary Comparison Schedule – General Fund
- Notes to the Budgetary Comparison Schedule
- Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
 - Oklahoma Police Pension & Retirement System
 - Oklahoma Firefighters Pension & Retirement System
- Schedule of the City's Contributions
 - Oklahoma Police Pension & Retirement System
 - Oklahoma Firefighters Pension & Retirement System

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City of Coweta, Oklahoma
Budgetary Comparison Schedule
General Fund
FOR THE YEAR ENDED JUNE 30, 2022

	Budgeted Amounts			Variance With
	Original Budget	Final Budget	Actual	Final Budget Over (Under)
Beginning Budgetary Fund Balance	\$ 6,496,388	\$ 6,496,388	\$ 7,295,858	\$ 799,470
Resources (Inflows)				
TAXES				
Sales Tax	3,896,816	5,278,287	5,237,629	(40,658)
Use Tax	425,000	425,000	620,875	195,875
Hotel-Motel Tax	34,000	34,000	41,977	7,977
Franchise Tax	250,000	250,000	314,834	64,834
Total Taxes	4,605,816	5,987,287	6,215,315	228,028
LICENSES & PERMITS				
Building Permits	70,000	70,000	95,992	25,992
Licenses	20,000	20,000	22,445	2,445
Park & Recreation Fee	9,000	9,000	12,071	3,071
Total Licenses & Permits	99,000	99,000	130,508	31,508
CHARGES FOR SERVICES				
Fire Runs	3,000	3,000	347	(2,653)
Zoning Fees	2,000	2,000	4,196	2,196
Animal Shelter Fees	1,500	1,500	518	(982)
Copy Fees	825	825	2,246	1,421
License Plate Seizures	500	500	1,195	695
Special Assessments	500	500	570	70
Library Fines	-	-	838	838
Abatements	3,500	3,500	6,905	3,405
Rent Receipts	14,400	14,400	14,400	-
Special Police Services	15,000	15,000	15,612	612
Total Charges for Services	41,225	41,225	46,827	5,602
INTERGOVERNMENTAL				
Alcohol Beverage Tax	155,000	155,000	176,564	21,564
Cigarette Tax	43,000	43,000	41,158	(1,842)
Total Intergovernmental	198,000	198,000	217,722	19,722
FINES & FORFEITURES				
Fines and Forfeitures	250,000	250,000	210,018	(39,982)
Technology Fee	7,500	7,500	12,347	4,847
Total Fines & Forfeitures	257,500	257,500	222,365	(35,135)
INVESTMENT INCOME				
Interest Earned	7,500	7,500	16,449	8,949
Total Investment Income	7,500	7,500	16,449	8,949
OTHER				
Miscellaneous	500	8,875	32,374	23,499
Collection fees	20,300	20,300	16,392	(3,908)
UBCC Permit Fee	1,000	1,000	295	(705)
Insurance Reimbursements	-	1,737	1,737	-
Transfers in	4,335,466	4,335,466	5,698,483	1,363,017
Total Other	4,357,266	4,367,378	5,749,281	1,381,903
Total Resources (Inflows)	9,566,307	10,957,890	12,598,467	1,640,577
Amounts Available for Appropriation	16,062,695	17,454,278	19,894,325	2,440,047

City of Coweta, Oklahoma
Budgetary Comparison Schedule
General Fund
FOR THE YEAR ENDED JUNE 30, 2022

Charges to Appropriations (outflows)	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
GENERAL GOVERNMENT				
CITY COUNCIL				
Personal services	17,690	18,240	18,058	(182)
Materials and supplies	475	325	250	(75)
Other services and charges	500	100	87	(13)
Total City Council	18,665	18,665	18,395	(270)
CITY MANAGER				
Personal services	168,898	168,898	162,989	(5,909)
Materials and supplies	13,050	13,050	9,305	(3,745)
Other services and charges	15,995	32,995	31,771	(1,224)
Capital Outlay	-	-	-	-
Total City Manager	197,943	214,943	204,065	(10,878)
FINANCE				
Personal services	111,180	86,920	65,933	(20,987)
Materials and supplies	9,850	15,350	13,130	(2,220)
Other services and charges	18,620	26,250	12,159	(14,091)
Capital Outlay	-	-	-	-
Total Finance	139,650	128,520	91,222	(37,298)
CITY ATTORNEY				
Personal services	14,000	14,000	7,000	(7,000)
Personal services	-	-	-	-
Total City Attorney	14,000	14,000	7,000	(7,000)
COMMUNITY DEVELOPMENT:				
Personal services	357,171	357,171	290,909	(66,262)
Materials and supplies	16,800	16,300	13,114	(3,186)
Other services and charges	71,374	83,279	76,064	(7,215)
Capital Outlay	-	-	-	-
Total Community Development	445,345	456,750	380,087	(76,663)
NON-DEPARTMENTAL:				
Materials and supplies	22,200	23,200	7,014	(16,186)
Other services and charges	568,661	450,461	387,628	(62,833)
Capital Outlay	-	26,500	-	(26,500)
Total Non-Departmental	590,861	500,161	394,642	(105,519)

(continued)

City of Coweta, Oklahoma
Budgetary Comparison Schedule
General Fund
FOR THE YEAR ENDED JUNE 30, 2022

Charges to Appropriations (outflows) (continued)	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
PUBLIC SAFETY AND JUDICIARY				
MUNICIPAL COURT				
Personal services	90,743	113,773	109,842	(3,931)
Materials and supplies	2,200	3,900	3,047	(853)
Other services and charges	44,446	39,446	24,214	(15,232)
Capital Outlay	-	-	-	-
Total Municipal Court	137,389	157,119	137,103	(20,016)
POLICE:				
Personal services	1,667,644	1,676,774	1,578,030	(98,744)
Materials and supplies	78,580	111,005	103,414	(7,591)
Other services and charges	71,574	78,899	68,337	(10,562)
Capital Outlay	-	8,800	-	(8,800)
Total Police	1,817,798	1,875,478	1,749,781	(125,697)
ANIMAL CONTROL				
Personal services	66,780	66,780	55,061	(11,719)
Materials and supplies	8,000	8,600	5,397	(3,203)
Other services and charges	10,600	12,355	3,202	(9,153)
Capital Outlay	-	-	-	-
Total Animal Control	85,380	87,735	63,660	(24,075)
FIRE:				
Personal services	949,496	949,496	917,800	(31,696)
Materials and supplies	62,790	88,037	77,462	(10,575)
Other services and charges	63,400	66,775	57,514	(9,261)
Capital Outlay	-	8,800	-	(8,800)
Total Fire	1,075,686	1,113,108	1,052,776	(60,332)
CIVIL DEFENSE				
Materials and supplies	2,000	2,000	1,839	(161)
Other services and charges	6,400	5,200	3,513	(1,687)
Capital Outlay	-	-	-	-
Total Civil Defense	8,400	7,200	5,352	(1,848)
PUBLIC WORKS				
CEMETERY:				
Personal services	83,131	85,178	77,490	(7,688)
Materials and supplies	12,350	21,350	13,556	(7,794)
Other services and charges	3,940	4,240	1,383	(2,857)
Capital Outlay	-	-	-	-
Total Cemetery	99,421	110,768	92,429	(18,339)
STREETS:				
Personal services	201,600	235,295	194,869	(40,426)
Materials and supplies	60,300	64,800	42,858	(21,942)
Other services and charges	77,950	66,775	24,947	(41,828)
Capital Outlay	-	26,750	26,750	-
Total Streets	339,850	393,620	289,424	(104,196)

(continued)

City of Coweta, Oklahoma
Budgetary Comparison Schedule
General Fund
FOR THE YEAR ENDED JUNE 30, 2022

Charges to Appropriations (outflows) (continued)	Budgeted Amounts			Variance With Final Budget Over (Under)
	Original Budget	Final Budget	Actual	
CULTURAL, PARKS AND RECREATION				
LIBRARY				
Personal services	182,105	177,433	164,795	(12,638)
Materials and supplies	10,465	43,365	41,987	(1,378)
Other services and charges	43,400	36,875	27,811	(9,064)
Capital Outlay	18,000	500	-	(500)
Total Library	253,970	258,173	234,593	(23,580)
PARKS				
Personal services	99,581	89,676	79,330	(10,346)
Materials and supplies	20,200	32,100	21,749	(10,351)
Other services and charges	22,680	21,830	17,547	(4,283)
Capital Outlay	-	-	-	-
Total Parks	142,461	143,606	118,626	(24,980)
OTHER FINANCING USES				
Transfers out	3,968,816	5,350,287	5,324,468	(25,819)
Total Other Financing Uses	3,968,816	5,350,287	5,324,468	(25,819)
Total Charges to Appropriations	9,335,635	10,830,133	10,163,623	(666,510)
Ending Budgetary Fund Balance	\$ 6,727,060	\$ 6,624,145	\$ 9,730,702	\$ 3,106,557
Ending Unobligated Budgetary Fund Balance			\$ 9,730,702	

Reconciliation to Statement of Revenues, expenditures and changes in Fund Balance:

Total Resources per Budgetary Comparison Schedule	\$ 12,598,467
State payments made on-behalf of police and fire pension not considered a budgetary resource	241,991
Less Transfer in	(5,698,483)
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 7,141,975
Total Charges to Appropriations per Budgetary Comparison Schedule	\$ 10,163,623
State payments made on-behalf of police and fire pensions	241,991
Less Transfer out	(5,324,468)
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 5,081,146

**NOTES TO BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED JUNE 30, 2022**

BUDGETARY INFORMATION

The City prepares its annual operating budget under the provisions of the Municipal Budget Act of 1979 (the "Budget Act"). In accordance with those provisions, the following process is followed to adopt the annual budget:

1. Prior to July 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing July 1.
2. Public hearings are held at regular or special meetings to obtain taxpayer input. At least one public hearing must be held no later than 15 days prior to July 1.
3. Subsequent to the public hearings, but no later than seven days prior to July 1, the budget is adopted by resolution of the City Council.
4. The adopted budget is filed with the Office of the State Auditor and Inspector.

All funds of the City with revenues and expenditures are required to have annual budgets. The legal level of control at which expenditures may not legally exceed appropriations is the department level within a fund.

All supplemental appropriations require City Council approval. The City Manager may transfer appropriations between departments without City Council approval. Supplemental appropriations must also be filed with the Office of State Auditor and Inspector.

The annual operating budgets are prepared and presented on a non-GAAP budgetary basis of accounting. This basis records revenues when available and measurable. Encumbrances are recorded when purchase orders are issued but generally are not considered expenditures until liabilities for payments are incurred pursuant to the purchase order.

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City of Coweta, Oklahoma

SCHEDULE OF THE CITY OF COWETA'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) FOR THE YEAR ENDED JUNE 30, 2022

OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022
City's proportion of the net pension liability (asset)	0.2404%	0.2398%	0.2330%	0.2522%	0.2327%	0.2459%	0.2417%	0.2356%
City's proportionate share of the net pension liability (asset)	\$ (80,942)	\$ 9,780	\$ 356,874	\$ 19,399	\$ (110,853)	\$ (15,700)	\$ 277,603	\$(1,130,141)
City's covered-employee payroll	\$ 700,714	\$ 677,963	\$ 687,230	\$ 777,572	\$ 664,431	\$ 801,400	\$ 780,023	\$ 815,177
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	-11.55%	1.44%	51.93%	2.49%	-16.68%	-1.96%	35.59%	-138.64%
Plan fiduciary net position as a percentage of the total pension liability (asset)	101.53%	99.82%	93.50%	99.68%	101.89%	100.24%	95.80%	117.07%

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022
City's proportion of the net pension liability	0.3483%	0.3555%	0.3404%	0.3794%	0.3670%	0.3654%	0.4153%	0.3812%
City's proportionate share of the net pension liability	\$3,581,961	\$3,773,288	\$4,158,431	\$4,771,623	\$4,131,329	\$3,861,258	\$5,116,146	\$ 2,510,654
City's covered-employee payroll	\$ 953,022	\$ 967,448	\$ 950,302	\$ 967,672	\$1,089,014	\$1,130,300	\$1,238,014	\$ 1,336,301
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	376%	390%	438%	493%	379%	342%	413%	188%
Plan fiduciary net position as a percentage of the total pension	68.12%	68.27%	64.87%	66.61%	70.73%	72.85%	69.98%	84.24%

* Only eight fiscal years are presented because 10-year date is not yet available

Notes to Schedule:

The amounts present for each fiscal year were determined as of 6/30

City of Coweta, Oklahoma

SCHEDULE OF THE CITY OF COWETA'S CONTRIBUTIONS FOR THE YEAR ENDED JUNE 30, 2022

OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022
Statutorially required contribution	\$ 88,135	\$ 89,340	\$ 101,084	\$ 86,376	\$ 104,182	\$ 101,403	\$ 105,981	\$ 105,973
Contributions in relation to the statutorially required contribution	<u>88,135</u>	<u>89,340</u>	<u>101,084</u>	<u>86,376</u>	<u>104,182</u>	<u>101,403</u>	<u>105,981</u>	<u>105,973</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 677,963	\$ 687,230	\$ 777,572	\$ 664,431	\$ 801,400	\$ 780,023	\$ 815,238	\$ 815,177
Contributions as a percentage of covered-employee payroll	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022
Statutorially required contribution	\$ 135,443	\$ 133,174	\$ 135,470	\$ 152,462	\$ 158,242	\$ 180,521	\$ 173,322	\$ 187,082
Contributions in relation to the statutorially required contribution	<u>135,443</u>	<u>133,174</u>	<u>135,470</u>	<u>152,462</u>	<u>158,242</u>	<u>180,521</u>	<u>173,322</u>	<u>187,082</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$ 967,448	\$ 950,302	\$ 967,672	\$ 1,089,014	\$ 1,130,300	\$ 1,289,436	\$ 1,238,014	\$ 1,336,301
Contributions as a percentage of covered-employee payroll	14.00%	14.01%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

* Only eight fiscal years are presented because 10-year date is not yet available

Notes to Schedule:

The amounts present for each fiscal year were determined as of 6/30

**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information (OSI) includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Combining Statements – Nonmajor governmental funds
- Budgetary Comparison Schedule - Major governmental funds
(Capital Improvement Fund)
- Fiscal Year 2022 Operating Report

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CITY OF COWETA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2022

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS	Total Non-Major Governmental Funds
	Street & Alley	Cemetery	Library	Self Insurance	E-911	Rural Firefighters	Grants Fund	
Assets								
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 65,225	\$ -	\$ 186,036	\$ 312,873	\$ 564,134
Investments	-	-	-	62,815	-	-	-	62,815
Due from other funds	-	-	-	-	-	-	-	-
Due from other governments	8,817	-	-	-	13,122	299,396	-	321,335
Accounts receivable, net	-	5,200	-	-	-	17,045	-	22,245
Restricted assets:								
Cash and cash equivalents	197,210	460,298	41,650	-	219,662	-	876,071	1,794,891
Total assets	\$ 206,027	\$ 465,498	\$ 41,650	\$ 128,040	\$ 232,784	\$ 502,477	\$ 1,188,944	\$ 2,765,420
Liabilities and Fund Balances:								
Liabilities								
Accounts Payable	\$ 3,769	\$ -	\$ 501	\$ 17,081	\$ -	\$ -	\$ -	\$ 21,351
Unearned revenue - ARPA grant	-	-	-	-	-	-	876,071	876,071
Total liabilities	\$ 3,769	\$ -	\$ 501	\$ 17,081	\$ -	\$ -	\$ 876,071	\$ 897,422
Fund balances								
Assigned	-	-	-	110,959	-	203,081	312,873	626,913
Restricted	202,258	465,498	41,149	-	232,784	299,396	-	1,241,085
Total fund balances	202,258	465,498	41,149	110,959	232,784	502,477	312,873	1,867,998
Total liabilities and fund balance	\$ 206,027	\$ 465,498	\$ 41,650	\$ 128,040	\$ 232,784	\$ 502,477	\$ 1,188,944	\$ 2,765,420

CITY OF COWETA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS	Total Non-Major Governmental Funds
	Street & Alley	Cemetery	Library	Self Insurance	E-911	Rural Firefighters	Grants Fund	
Revenues								
Charges for services	\$ -	\$ 128,600	\$ 2,455	\$ -	\$ -	\$ 139,099	\$ -	\$ 270,154
Intergovernmental	94,523	-	12,501	-	107,938	163,742	12,200	390,904
Interest income	263	217	21	338	103	92	879	1,913
Miscellaneous	-	-	-	4,748	-	-	-	4,748
Total Revenues	94,786	128,817	14,977	5,086	108,041	302,933	13,079	667,719
Expenditures								
General government	-	-	-	13,922	-	-	16,000	29,922
Public safety	-	-	-	-	54,963	68,968	-	123,931
Highways and roads	123,349	2,958	-	-	-	-	-	126,307
Cultural and recreational	-	-	12,357	-	-	-	1,141	13,498
Debt Service	-	-	-	-	-	-	-	-
Principal	-	-	-	-	21,043	-	-	21,043
Interest expense	-	-	-	-	2,561	-	-	2,561
Capital outlay	93,218	-	-	-	-	-	15,513	108,731
Total expenditures	216,567	2,958	12,357	13,922	78,567	68,968	32,654	425,993
Excess (deficiency) of revenues over expenditures	(121,781)	125,859	2,620	(8,836)	29,474	233,965	(19,575)	241,726
Other financing sources (uses):								
Capital lease proceeds	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	73,774	73,774
Transfers out	-	(61,250)	-	-	-	(136,800)	-	(198,050)
Total other financing sources (uses)	-	(61,250)	-	-	-	(136,800)	73,774	(124,276)
Net change in fund balances	(121,781)	64,609	2,620	(8,836)	29,474	97,165	54,199	117,450
Fund balances - beginning of year	324,039	400,889	38,529	119,795	203,310	405,312	258,674	1,750,548
Fund balance - end of year	\$ 202,258	\$ 465,498	\$ 41,149	\$ 110,959	\$ 232,784	\$ 502,477	\$ 312,873	\$ 1,867,998

City of Coweta, Oklahoma
Budgetary Comparison Schedule
Major Governmental Fund (Capital Improvement Fund)
FOR THE YEAR ENDED JUNE 30, 2022

CAPITAL IMPROVEMENT FUND				
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Over (Under)
	Original	Final		
Revenues				
Gross Receipts Tax	\$ 1,575,000	\$ 1,575,000	\$ 2,726,121	\$ 1,151,121
Grants	215,000	288,408	-	(288,408)
Advance Repayments	69,321	69,321	-	(69,321)
Sale of Assets	20,000	-	-	-
Interest income	15,744	15,744	9,346	(6,398)
Total Revenues	<u>1,895,065</u>	<u>1,948,473</u>	<u>2,735,467</u>	<u>786,994</u>
Expenditures				
Police	242,699	242,249	70,302	(171,947)
Animal Control	9,000	9,450	9,450	-
Fire	660,280	741,219	470,967	(270,252)
Community Development	-	46	23,410	23,364
Parks	200,000	229,545	167,809	(61,736)
Streets	433,283	747,964	653,676	(94,288)
Wastewater	34,600	578,426	388,918	(189,508)
General Government	-	25,320	-	(25,320)
Total expenditures	<u>1,579,862</u>	<u>2,574,219</u>	<u>1,784,532</u>	<u>(789,687)</u>
Excess (deficiency) of revenues over expenditures	<u>315,203</u>	<u>(625,746)</u>	<u>950,935</u>	<u>1,576,681</u>
Other financing sources (uses):				
Lease Proceeds	550,000	550,000	407,275	(142,725)
Transfers in	-	-	-	-
Transfers out	(2,020,100)	(2,093,874)	(2,093,874)	-
Total other financing sources (uses)	<u>(1,470,100)</u>	<u>(1,543,874)</u>	<u>(1,686,599)</u>	<u>(142,725)</u>
Net change in fund balances	<u>(1,154,897)</u>	<u>(2,169,620)</u>	<u>(735,664)</u>	<u>1,433,956</u>
Fund balances - beginning of year	<u>3,639,773</u>	<u>3,639,773</u>	<u>4,889,695</u>	<u>1,249,922</u>
Fund balance - end of year	<u>\$ 2,484,876</u>	<u>\$ 1,470,153</u>	<u>\$ 4,154,031</u>	<u>\$ 2,683,878</u>

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

To the Honorable Mayor and City Council
City of Coweta, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Coweta, Oklahoma ("City"), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City's basic financial statements, and have issued our report thereon dated December 26, 2022.

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) to determine the 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 may exist that have not been identified.

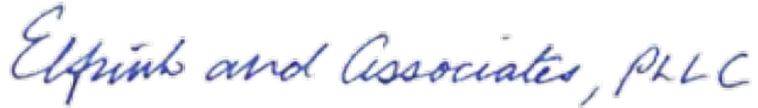
Compliance and Other Matters

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 determination of financial statement amounts. 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.

A handwritten signature in blue ink that reads "Elfrink and Associates, PLLC". The script is cursive and fluid.

Elfrink and Associates, PLLC

Tulsa, Oklahoma

December 26, 2022

**CITY OF COWETA, OKLAHOMA
OPERATING REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

- Fiscal Year 2022 Operating Report (Exhibit E Economic and System Information)

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EXHIBIT E

ECONOMIC AND SYSTEM INFORMATION

The City of Coweta (the “City”) is located at the intersection of US62/SH 72 and SH 51. The nearest interstate highway is I-44, approximately 18 miles to the north. Coweta has a Council-Manager type of government. There is a comprehensive city plan, subdivision regulations, and a zoning code. The City provides garbage service, fire protection, law enforcement services, emergency medical services, water and wastewater treatment and library services.

Coweta has 24 full-time fire/EMS personnel, 12 part-time volunteer fire/EMS personnel and 17 full-time police officers. The City’s fire insurance has a 4 classification while the adjacent area has an 4Y classification.

Utility services are provided primarily by the following carriers:

Electric – Public Service Company of Oklahoma (AEP/PSO)
Natural Gas – Oklahoma Natural Gas Company (ONG)
Telephone – Windstream and Cox

The nearest commercial airport is 18 miles from Coweta in Tulsa, Oklahoma. This airport is a full-service field with three runways, the longest having a total runway length of 10,000 feet. There are at least 5 major commercial airlines operating out of the Tulsa International Airport with several airfreight companies operating there.

The nearest water transportation is the Port of Catoosa. It is 18 miles from Coweta and has a channel depth of 9 feet. It is connected via the Arkansas River to the Mississippi River and the Gulf of Mexico.

Rail service is available from Union Pacific Railroad, which operates two local trains daily. Coweta has 3,989 dwelling units. The largest banquet room in Coweta seats 250. There are 22 Protestant churches, one Catholic Church, and one Jehovah Witness in the area. Coweta has one weekly newspaper. There are sixteen television stations with additional HD television channels and cable availability.

POPULATION

Year	City of Coweta	Wagoner County
1970	2,457	22,163
1980	4,554	41,801
1990	6,159	47,883
2000	7,554	57,491
2010	9,943	73,085
2020	9,654	80,981
2021 (est.)	10,149	84,050

BUILDING PERMITS

Year	New Residential	New Commercial	Commercial Remodel	All other Permits
2000	49			
2001	70			
2002	105			
2003	87			
2004	141	5	0	182
2005	135	4	0	191
2006	144	2	1	250
2007	100	6	4	248
2008	34	4	3	240
2009	45	5	4	200
2010	15	1	4	207
2011	15	2	3	175
2012	15	2	8	183
2013	25	3	3	338
2014	30	4	6	300
2015	42	3	4	347
2016	39	4	6	347
2017	89	6	7	495
2018	32	4	5	301
2019	81	2	12	484
2020	106	4	7	211
2021	87	1	7	145
2022	78	8	10	202

*From January 1, 2022 to October 31, 2022

MAJOR EMPLOYERS

Employer	Product/Service	Number of Employees
Coweta Public Schools	Education Services	493
Wal-Mart	Retail Store	260
Koweta Indian Health Facility	Health Care	127
City of Coweta	Government Services	108
Coweta Manor	Nursing Home	105
Country Mart	Retail Grocery	45
Calpine Power Plant	Power Generator	28
Sun Manufacturing	Metal Stamping	20
QuikTrip	Gasoline Station	28
Casey's General Store	Gasoline Station	12

SALES TAX COLLECTIONS

Fiscal Year Ending June 30	Sales Tax Collections	Rate of Taxation
2000	\$1,280,076	3%
2001	\$1,446,714	3%
2002	\$1,564,980	3%
2003	\$1,475,322	3%
2004	\$1,425,668	3%
2005	\$1,590,202	3%
2006	\$1,759,340	3%
2007	\$1,878,909	3%
2008	\$2,188,385	3%
2009	\$1,960,457	3%
2010	\$2,520,893	3%
2011	\$2,690,019	3%
2012	\$2,768,921	3%
2013	\$2,925,122	3%
2014	\$3,095,281	3%
2015	\$3,376,708	3%
2016	\$3,585,119	3%
2017	\$3,581,177	3%
2018	\$3,642,134	3%
2019	\$3,801,593	3%
2020	\$4,153,127	3%
2021	\$4,786,046	3%
2022	\$2,182,216	3%
2023*	\$2,733,368	4%

*5 months collections

EDUCATION

Coweta has 8 primary and secondary schools with approximately 3,397 students and approximately 230 teachers.

<u>Type</u>	<u>Grades</u>	<u>Facilities</u>	<u>Enrollment</u>	<u>Teachers</u>
Public	Pre-K-3	3	1,190	80
Public	4-6	2	778	53
Public	7-8	1	561	34
Public	9	1	257	20
Public	10-12	1	738	43
Total		8	3,524	230

Coweta is near several fine institutions of higher education. The University of Tulsa, Oral Roberts University, Tulsa Community College, OU/OSU-Tulsa, Bacone College, Rogers State College, and Northeastern State University are all within 45 miles of the community. The Tulsa Technology Center and Indian Capital Technology Center also provide support. There is a public library in Coweta with 26,478 volumes.

NET ASSESSED VALUATION

<u>Fiscal Year</u>	<u>Amount</u>
2000	\$15,482,085
2001	17,035,062
2002	18,474,813
2003	62,576,676
2004	68,791,793
2005	71,159,415
2006	72,964,265
2007	65,204,042
2008	60,800,952
2009	65,169,845
2010	73,551,888
2011	74,484,331
2012	75,633,180
2013	83,374,898
2014	80,141,148
2015	83,498,447
2016	81,267,614
2017	85,199,028
2018	86,315,223
2019	89,390,034
2020	108,115,651
2021	115,137,045
2022	119,893,514

UTILITY CONNECTIONS

<u>Year</u>	<u>Water Connections</u>	<u>Sewer Connections</u>	<u>Garbage</u>
2000	2,606	2,447	2,634
2001	2,620	2,496	2,649
2002	2,683	2,563	2,693
2003	2,760	2,680	2,793
2004	2,857	2,794	2,901
2005	2,953	2,921	3,033
2006	3,095	3,065	3,175
2007	3,146	3,133	3,260
2008	3,188	3,186	3,310
2009	3,198	3,195	3,323
2015	3,328	3,438	3,396
2016	3,373	3,335	3,450
2017	3,137	3,381	3,455
2018	3,188	3,483	3,557
2019	3,243	3,542	3,618
2020	3,236	3,590	3,736
2021	3,711	4,210	4,334
2022	3,721	4,385	4,490

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(918) 486-2189



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Memorandum

To: Honorable Mayor and City Council
From: Julie Casteen, Assistant City Manager
Re: FY23 Audit Engagement Letter
Date: January 6, 2023

BACKGROUND

Title 11, Section 17-105 of the Oklahoma State Statutes requires a full and complete annual audit of the City's financial statements to be conducted by an independent auditor. The objective of the audit is for the auditor to express an opinion on whether the City's financial statements are fairly presented and whether they conform to generally accepted accounting principles and standards.

During the audit, the auditor will examine items such as customer accounts, revenues received, cash disbursements, check reconciliations, debt reconciliations, pledged collateral, general ledger entries, and capital asset inventory.

Attached for your review is an Audit Engagement letter from Elfrink and Associates to conduct the annual Financial and Compliance Audit for the Fiscal Year Ending June 30, 2023. Elfrink and Associates just completed our FY22 audit, and we are extremely pleased work over the last three years.

The fee for the audit service is \$22,100, plus an additional \$2,800 for a Single Audit. A Single Audit is required if we are granted federal funding of \$750,000 or more during fiscal year 2023. At this time, it is expected that we will meet this threshold.

The cost of the audit is split between the City and the Public Works Authority.

STAFF RECOMMENDATION

The Audit Engagement letter is a standard letter that is required to properly engage the audit firm for the annual financial and compliance audit of the City's financial statements. Staff recommends that Council accept the letter and direct the Mayor to sign on behalf of the City government and authorize the City Manager to sign the letter on behalf of Management.

ATTACHMENTS

FY23 Audit Engagement Letter



Elfrink and Associates, PLLC

Certified Public Accountants

January 9, 2022

To the City Council, Roger G. Kolman, City Manager, and Julie A. Casteen, Assistant City Manager

City of Coweta
1501 N Coweta Road
Coweta, OK 73064

We are pleased to confirm our understanding of the services we are to provide for City of Coweta, Oklahoma for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City of Coweta, Oklahoma ("City") as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Pension Schedules
- 3) Budgetary Comparison Schedules

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

- 1) Schedule of expenditures of federal awards.
- 2) Budgetary Comparison Schedules
- 3) Combining schedules

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



influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

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

Preparation of the Annual Survey of City and Town Finances (SAI2643)

We will also prepare the Annual Survey of City and Town Finances (SAI 2643) for the year ended June 30, 2023, in a form prescribed by the Oklahoma State Auditor and Inspector. The preparation is limited to presenting in the prescribed form information that is representative of the City's management. We will not audit or review the SAI 2643 and, accordingly, will not express an opinion or any other form of assurance on it.

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

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

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

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

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

Audit standards require that we communicate our identification of significant risks of material misstatement that have been incorporated in our audit testing. Risk assessment is the identification of what could go wrong, and is not specific to the City of Coweta, but, instead, planned for a municipal client. If we become aware of an additional risk area in our planning procedures, we may design additional procedures specifically for the City of Coweta. However, based

on our assessment of an Oklahoma municipal client, we have identified the following significant risks of material misstatement as part of our audit planning and will incorporate the consideration in our testing, however we do not provide assurance that it did not occur:

- Ownership and valuation of bank accounts and investments may not be properly recorded; restrictions on cash may not be properly disclosed; and/or transfers from another bank account or between entities may not be properly recorded.
- Revenue is may not recorded or recorded in the wrong account; utility billing rates may not have been properly set up and applied; and/or revenue that is earmarked for a specific purpose is not spent appropriately
- A disbursement may be recorded to the general ledger and be miscoded or may not exist; invoices at the department level may be retained and not submitted until the next year due to budget considerations; expenditures may be made for a personal or non-public purpose; competitive bidding requirements may not be followed, or be made for a personal purpose, or split to avoid the requirement; a payment document may be falsified to conceal misappropriating or embezzling of public resources for personal gain; purchase commitments may be in excess of available appropriation or legal spending limits; accounts may be misclassified due to budgetary considerations; and/or an invoice may be recorded when paid and not when goods or services are received.
- Payroll payments may be made to an unauthorized or non-existent employee; employees with payroll control may be overpaying themselves or others; errors may occur in determining accruals for employee benefits, an employee may not be properly enrolled in a benefit category or may be receiving benefits s/he does not qualify for; time worked or leave earned/taken may be falsified in time records; paid overtime is unneeded (abuse or waste); an employee may have been paid at an unauthorized rate or misclassified in the ledger; and/or non-payroll expenditures could be classified as payroll or vice-versa.
- Capital assets shown on the asset listing may not be owned or in use by the City; assets meeting the capitalization threshold may have been expensed; assets may be shown that are not owned by or titled to the City; asset cost may have been capitalized in error; the asset may have been reported and depreciated in the wrong fund or entity; and/or invoices related to an asset addition may not have been recorded to the general ledger.
- The City may show debt that has been fully paid, or has incurred a debt obligation that is not recorded; debt may not be an obligation of the City but is recorded to the ledger; the City may not be complying with contractual debt covenants; debt may be recorded to the wrong entity; and/or a payment may have been made that is not recorded or vice-versa.
- A fund may be shown in the ledger that no longer exists or has been omitted from the ledger inappropriately; fund balances may not be properly classified as restricted, committed, assigned, etc.; the equity in the trial balance may not agree with the prior year financial statements; transfers and due from/due to accounts may not balance; and/or transfers may be unauthorized or unrecorded.
- The City may have exposure for self-insurance that is not disclosed; a paid claim may not be recorded; the City's insurance may have been cancelled or non-renewed; the entity may show insured property that it does not own or has not recorded; the reserve account for self-insurance may not have been properly valued; and/or a policy may have been paid that materially overlaps fiscal years and no prepaid amount is shown.
- The City may have grant revenue that is misclassified or not recorded; grant receipts may have been recorded in the incorrect entity or fund; grant receipts may have been recorded as a credit to an expense account instead of revenue resulting in "netting"; the City may have received advance payments on grants that are unearned but has recorded a revenue instead of a liability; the City may not have met the material provisions of the grant.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Audit Procedures—Internal Control

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

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

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

Audit Procedures—Compliance

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

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

Other Services

We understand that City management will prepare the financial statements and supporting schedules and that we will not be expected to provide any non-audit services. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements and Single Audit

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

relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on July 1, 2023.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to [include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the

reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes. It is our understanding that City has engaged another accounting firm to assist in the preparation of the financial statements and that we are not expected to perform any non-audit services. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

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

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

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

Anne Elfrink is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. We expect to begin our audit on approximately July 1, 2023.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$22,100, plus an additional \$2,800 if a single audit is required (an additional \$1,200 for each major program more than one). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be

encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter, and our fees will be adjusted accordingly.

Reporting

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

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

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

Very truly yours,



Elfrink and Associates, PLLC

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____



POST OFFICE BOX 850 • COWETA, OKLAHOMA 74429 • PH. (918) 486-2189 • FAX (918) 486-5366 • www.cityofcoweta-ok.gov

Memorandum

To: Honorable Mayor and City Council
From: Julie Casteen, Assistant Trust Manager
Re: Employee Assistance Program Contract
Date: January 6, 2023

BACKGROUND

The City of Coweta has contracted with Employee Assistance Associates and Consultants of Oklahoma, PLLC ("EA Associates") for Employee Assistance Program services for many years. The program provides mental health support for City employees and eligible family members.

OMAG, our insurance provider, recently began offering EAP services to the City that are included with our insurance programs at no additional cost. The provider, New Horizons, offers many online resources and tools in addition to traditional face-face counseling.

A transition period is needed to accommodate employees that are presently engaged with EA Associates for services. A new contract is proposed with EA Associates through June 30, 2023. This will allow employees time to transition to the new provider while we evaluate the effectiveness of their services.

STAFF RECOMMENDATION

Staff recommends approval of the agreement with Employee Assistance Associates and Consultants of Oklahoma, PLLC at a cost of \$150.80 per month.

ATTACHMENTS

Employee Assistance Associates and Consultants of Oklahoma, PLLC Agreement

EMPLOYEE ASSISTANCE PROGRAM SERVICES AGREEMENT

THIS AGREEMENT is made and entered into as of the 1st day of January, 2023 by and between Employee Assistance Associates and Consultants of Oklahoma, an Oklahoma Professional Limited Liability Company, with offices at 6585 South Yale Avenue, Suite 340, Tulsa, Oklahoma, 74136, hereinafter referred to as “EA ASSOCIATES”, and City of Coweta, a municipal corporation, with offices at 310 South Broadway, Coweta, Oklahoma 74429, hereinafter referred to as “CITY”.

WITNESSETH

WHEREAS, EA ASSOCIATES is the operator of an employee assistance program which provides employee assistance services (hereinafter referred to as “EAP Services”); and

WHEREAS, The City of Coweta, Oklahoma (“CITY”) desires to obtain such employee assistance services for CITY'S Employee Assistance Program (hereinafter referred to as the “EAP”), as provided by EA ASSOCIATES subject to the terms and conditions as incorporated into this Agreement.

NOW THEREFORE, in consideration of the mutual covenants and promises made herein, and other good and valuable considerations, the receipt of which is hereby acknowledged, the parties to this Agreement hereby agree as follows:

1. EAP Services. EA ASSOCIATES will provide EAP services to eligible employees of CITY and eligible family members of employees hereinafter collectively referred to as “Employees” under the EAP on an appointment basis. The EAP services to be provided by EA ASSOCIATES are set forth in Exhibit “A”, attached hereto and incorporated herein by reference for all purposes. The EAP does not provide psychiatric services, detoxification, long-term psychotherapy, specialized mental health treatment for autism, dyslexia or mental retardation, child psychology and inpatient, semi-residential or halfway house services for addiction or mental health problems.

2. Fees and Payment. CITY shall pay EA ASSOCIATES for EAP Services performed hereunder on a monthly basis, in the amount specified in Exhibit “B”, attached hereto and incorporated herein by reference for all purposes. CITY shall further pay all reasonable travel expenses incurred by EA ASSOCIATES associated with supervisor training, employee orientations and onsite consultations at locations outside of areas served directly by local or regional offices. Invoices for travel expenses will be provided within thirty (30) days of receipt of the invoices. All expenses over \$100.00 per invoice must be approved by CITY.



3. Term of Agreement, Amendment or Termination. The primary term of this Agreement shall commence on the 1st day of January, 2023 and end on the 30th day of June, 2023. It is understood and agreed that this Agreement shall then be terminated unless otherwise renewed.

Either party may terminate or amend this Agreement upon providing the other party not less than sixty (60) days prior written notice. The rate will be subjected to renegotiation in the event that the overall rate of utilization of services exceeds 8% or there is a significant change in the plan design.

4. Facilities. EA ASSOCIATES shall provide facilities in Tulsa, Oklahoma to accommodate appointments with employees of CITY for the provision of EAP Services under the EAP. EA ASSOCIATES provides virtual therapy for the entire state of Oklahoma.

5. Subcontract Providers. It is understood and agreed that EA ASSOCIATES may arrange and agree with third party providers (hereinafter referred to as the “Subcontract EAP Provider”), to provide EAP Services to Employees of CITY at locations other than Tulsa, Oklahoma. Such Subcontract EAP Providers may be designated and selected by EA ASSOCIATES, and engaged upon such terms as EA ASSOCIATES may, in its sole discretion, consider necessary and appropriate to the performance of EAP Services hereunder.

6. Confidentiality. It is understood and agreed that EA ASSOCIATES, and any Subcontract EAP Provider designated by it to perform EAP Services hereunder, shall not be under any obligation to, and shall not release to CITY or any other person any information with respect to any eligible employee receiving assistance, counseling or other EAP Services under the EAP pursuant to this Agreement, unless EA ASSOCIATES has received a written Release of Confidential Information signed by such Employee, in a form deemed satisfactory to EA ASSOCIATES and provided the release of information is otherwise permitted by law.

Notwithstanding the foregoing, it is understood and agreed that EA ASSOCIATES may disclose such information to such persons and to such extent as it deems necessary in accordance with state and federal law in cases where it determines (i) state or federal laws require the disclosure of information without consent of an Employee receiving EAP Services, such as, without limitation, cases wherein there is evidence or reasonable indication of physical or sexual



abuse of another person, or there is actual or threatened harm to the Employee or other client to himself or to another person, or when otherwise required by law to make such a disclosure, or (ii) when an Employee has done or threatens illegal or unethical activity to the detriment of EA ASSOCIATES or other Employees or (iii) when an Employee appears to be a risk to themselves or others because of the use of chemicals, or because of mental illness or impairment. In any such case, EA ASSOCIATES may consult with and provide all information it considers relevant and necessary to appropriate legal authorities and other providers of professional care in accordance with state and federal law.

7. Other Information Reporting. Subject to the limitations and requirements concerning confidentiality, stated above, EA ASSOCIATES shall provide quarterly non-confidential statistical reports to CITY reflecting the number of Employees who have utilized the EAP and received EAP Services thereunder; and EA ASSOCIATES shall provide such other data and information in its possession regarding the provision of EAP Services under the EAP as CITY may reasonably request.

8. Records. EA ASSOCIATES shall maintain or cause to be maintained accurate and complete records to document the EAP service utilization by Employees. Such records shall be maintained in such form as to permit them to be readily reviewed and audited by a third party without violating the confidentiality requirements set forth above. EA ASSOCIATES and any Subcontract EAP Provider(s) chosen by it shall retain records of confirmation of all EAP Services hereunder for five (5) years after such services are performed, and shall allow the authorized representative of CITY access to this Agreement and to such books, records and documents as are reasonably necessary to verification of the nature, extent and cost of such EAP Services

9. Insurance. EA ASSOCIATES is insured for professional and general liability in amounts in excess of \$1,000,000 per occurrence.

10. Terms Binding. This Agreement shall inure to the benefit of and be binding upon the parties hereto.

11. Assignment. This Agreement may not be assigned by either party without the prior written consent of the other party; provided, however, that EAP Services required to be performed by EA



ASSOCIATES hereunder may be referred to and performed by Subcontract EAP Providers selected by CITY as herein above provided.

12. Relationship of Parties. Nothing contained in this Agreement shall be construed to create or result in a joint venture, principal-agent, or employer-employee relationship between EA ASSOCIATES and CITY. EA ASSOCIATES assumes responsibility for its activities related to EAP Services, including referrals for treatment to other professionals. EA ASSOCIATES shall fully advise all eligible employees and other clients who participate in this program of the relationship between EA ASSOCIATES and CITY as set forth in the first sentence of this paragraph 12.

13. Notices. Any notices by a party to this Agreement to the other party shall be deemed made if mailed United States Postal Service, postage prepaid, by certified mail, return receipt requested, to the following addresses:

(1) TO EA ASSOCIATES:

Employee Assistance Associates and Consultants of Oklahoma, PLLC
Attention: Kara Sullivan
6585 South Yale Avenue, Suite 340
Tulsa, Oklahoma 74136

(2) TO City of Coweta:

Attention: City Clerk
310 South Broadway
Coweta, Oklahoma 74429

14. Fees, Costs. In the event a legal action or proceeding is filed due to breach or nonperformance of this Agreement, then the prevailing party to such action shall be entitled to attorney's fees and all related costs incurred as a result of having to file, prosecute or defend such action or proceeding.

15. Non-waiver. The waiver or release by either party hereto of any breach or nonperformance of this Agreement shall not operate or be construed to be a waiver or release of any subsequent breach or nonperformance of this Agreement.



16. Construction of Agreement. This Agreement shall be construed, interpreted and governed according to the laws of the State of Oklahoma. The paragraph headings used herein are included solely for convenience and shall not affect or be used in connection with the interpretation of this Agreement.

IN WITNESS THEREOF, the parties have executed this Agreement on the day and year first above written.

EMPLOYEE ASSISTANCE ASSOCIATES AND CONSULTANTS OF OKLAHOMA, PLLC

By: _____

Kara E. Sullivan

Date: _____

By: _____

Joseph Ryan Sullivan

Date: _____

By: _____

CITY OF COWETA

Date: _____



EXHIBIT “A”

Description of EAP Services

A. EA ASSOCIATES services to CITY.

1. Program Implementation Services, which shall include:

(a) Program Development. EA ASSOCIATES will outline all necessary activities, schedules and responsibilities for implementing an individually designed EAP for CITY.

(b) Policy Development. EA ASSOCIATES will assist in the development of an EAP Policy Statement to serve as the base of all EAP activity. The Policy Statement will be representative of management philosophy regarding the limits of responsibility associated with personal problems of Employees, the goals of the EAP, and the roles of Employees, the goals of the EAP, and the roles of supervisors and Employees.

2. Management Consultation. EA ASSOCIATES will provide consultation to CITY'S managers and supervisors to assist them in considering or making necessary Employee referrals.

3. Training. EA ASSOCIATES will collaborate in conducting training for designated individuals. This will include an explanation of the EAP, how it works, and how the services of the EAP can be utilized by the Employee and management. The duration of the session and materials used are to be approved by CITY. This training will be provided once a year, per request. EA ASSOCIATES will also provide an EAP orientation for all Employees during the start-up of the program. EA ASSOCIATES will also provide Drug and Alcohol Policy Update sessions at CITY each contract year. CITY will take responsibility for scheduling, room accommodations and promotion. EA ASSOCIATES will lead the seminars and provide materials for promotion and masters of handouts.

4. Program communications. EA ASSOCIATES will assist CITY in promoting the program to it's managers, supervisors and Employees through appropriate communications. EA ASSOCIATES provides the format and information for handbooks or notices to Employees. EA ASSOCIATES provides a monthly flyer to be distributed, free of charge. It is COMPANY'S responsibility to print or to pay for the printing of, and to distribute notices about the program to eligible Employees regarding the EAP. Hard program materials will be quoted at the time of CITY'S request.



B. Contractor Services to Individuals and Families.

1. General. Assessment, brief counseling, referral and follow-up services will be extended to eligible Employees of CITY'S EAP. Assessments and brief counseling will consist of a maximum of five consultations per contract year with an EAP counselor for problem resolution or referrals for treatment, when appropriate, and follow-up for as long as is appropriate. Referrals will be made to the most appropriate and cost-effective resources. The cost for ongoing treatment will be borne by the Employee.
2. Availability. EA ASSOCIATES will have counselors available for consultation within 24 hours of an Employee's initial call, if call is made during regular working hours. Counseling sessions will be available 9 a.m. to 6 p.m. Monday through Thursday and from 9 a.m. to 5:00 p.m. on Fridays, and occasional hours on Saturdays, except for the following holidays: New Year's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Thanksgiving and Christmas. If a holiday falls on a Sunday, it will be observed on Monday. Hours vary day to day pending counselors availability.
3. Providers. The choice of counselor or treatment program, the duration of treatment, and the rate of payment are to be mutually determined by EA ASSOCIATES, the Employee and the treatment provider. EA ASSOCIATES will maintain involvement with both the EAP Services provider and the Employee receiving EAP services after the referral to assure that EAP services are effective and appropriate.
4. Exclusion of Providers with Conflict of Interest. EA ASSOCIATES agrees not to engage as a provider of EAP Services hereunder to any individual or organization whose selection would directly or indirectly result in financial benefit for EA ASSOCIATES other than to the extent it enables EA ASSOCIATES to perform its obligation under the Agreement.



EXHIBIT B

Terms of Payment

1. Payment

In consideration of the services to be rendered by EA ASSOCIATES to CITY, CITY shall pay EA ASSOCIATES on a monthly basis within thirty (30) days of receipt of statement commencing with the beginning of the program. This monthly payment will be \$150.80. This sum is based on a 5 session model of One Dollar and Thirty Cents (\$1.30) per Employee per month for Employees of CITY. The number of Employees located in Tulsa, Oklahoma is 116 as of January 1, 2023. Services are available to full-time and part-time employees. This per Employee cost shall be reviewed and adjusted necessary, by written memorandum signed by the parties each year during the term of this contract. Should the number of Employees to be covered under this contract increase or decrease more than two percent (5%), the monthly fee will be adjusted. The rate will be subjected to renegotiation in the event that the overall rate of utilization of services exceeds eight percent (8%) or there is a significant change in the plan design.

On-Request Services and Fees:

On-Request Service	Rate
Training Hours	\$100.00 per representative, per hour
Critical Incident Response	\$125.00 per representative, per hour \$40.00 per representative, per hour of drive time
Hard Copy Communication Materials	To be quote at the time of Employer request

2. Payments to EA ASSOCIATES

All payments due EA ASSOCIATES hereunder shall be mailed or delivered to:

Employee Assistance Associates and Consultants
of Oklahoma, PLLC
1717 W. Westview St.
Springfield, MO 65807

With counseling offices at:
6585 S. Yale Avenues, Suite 340
Tulsa, Oklahoma 74136



EXHIBIT C

EAP Service Providers/Locations

Location:

Tulsa, OK

Place of Providing EAP services:

Employee Assistance Associates and Consultants of Oklahoma, PLLC





POST OFFICE BOX 850 • COWETA, OKLAHOMA 74429 • PH. (918) 486-2189 • FAX (918) 486-5366 • www.cityofcoweta-ok.gov

Memorandum

To: Honorable Mayor and City Council
From: Robyn Murray, Community Development Supervisor
Re: The Woods Phase I Subdivision Infrastructure
Date: January 9, 2023

BACKGROUND

The Woods Phase I subdivision located in Section 36, Township 18 North, Range 15 East, of the Indian Base and Meridian, Wagoner County, State of Oklahoma; part of Planned Unit Development PUD No. R 13-02, with RS-2 Residential Single Family and RM-1 Residential Multi-Family zoning.

The final plat for The Woods Phase I Subdivision was recommended for approval by the Coweta Planning Commission on 21 March 2022 and approved by City Council on 4 April 2022. The plat was filed for record with the Wagoner County Clerk in December 2022.

Infrastructure has now been constructed and completed. A final inspection of the infrastructure was conducted on 15 December 2022 and a letter from the Cowan Group Engineering recommending acceptance of the infrastructure for public property was received on 16 December 2022. The required maintenance bonds were received on 03 January 2023. The developer has submitted "Record Drawings" of the infrastructure to the Community Development office and requests that the City Council accept the infrastructure. Upon acceptance, the two-year maintenance period will begin.

STAFF RECOMMENDATION

Staff, in accordance with the recommendation from the Cowan Group Engineering firm, and the developer having met all requirements as established by the Subdivision Regulations, recommends acceptance of the public improvements as shown on the final plat of The Woods Subdivision, Phase I.

ATTACHMENTS

1. Resolution No. 2023-01
2. The Woods Phase 1 Record Drawings
3. Letter Recommending Acceptance – The Cowan Group
4. Sanitary Sewer Bonds
5. Storm Sewer Bonds
6. Paving Bonds

RESOLUTION 2023-01

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA ACCEPTING AS DEDICATED PUBLIC IMPROVEMENTS CERTAIN PAVING, GRADING, SANITARY SEWER, AND DRAINAGE IMPROVEMENTS AS SHOWN ON THE FINAL PLAT FOR THE WOODS PHASE I SUBDIVISION LOCATED WITHIN SECTION 36, TOWNSHIP 18 NORTH, RANGE 15 EAST OF THE INDIAN BASE AND MERIDIAN, WAGONER COUNTY, STATE OF OKLAHOMA

WHEREAS, certain public improvements required by the City of Coweta's Subdivision Regulations have been constructed to serve The Woods Phase I development within the City of Coweta, Oklahoma; and

WHEREAS, the design and construction of those on-site public improvements meet the requirements of the City of Coweta's Subdivision Regulations; and

WHEREAS, the City Engineer has received and reviewed the As-Built Construction Plans (Record Drawings), for those on-site public improvements; and

WHEREAS, the City has received the two-year maintenance bonds required by the City of Coweta's Subdivision Regulations for said on-site public improvements; and

WHEREAS, the City of Coweta Subdivision Regulations require that all public improvements be formally accepted by the Coweta City Council by resolution or ordinance.

THEREFORE, BE IT RESOLVED by the City Council of the City of Coweta, Oklahoma that:

Section 1. The paving, grading, sanitary sewer and drainage improvements and all required easements in The Woods Phase I Subdivision are formally accepted by the City of Coweta as public infrastructure.

This Resolution is approved in open meeting by the City Council of the City of Coweta on this 9th day of January 2023.

Evette Young, Mayor

ATTEST:

Julie Casteen, City Clerk

APPROVED AS TO FORM:

Ronald D. Cates, City Attorney



December 16, 2022

Robyn Murray
Community Development Supervisor
City of Coweta
PO Box 850
Coweta, OK 74429

**RE: The Woods Phase 1 – Blocks 1-5
Final Construction
Coweta, Oklahoma**

Dear Ms. Murray:

CGE has completed its inspection of the Final Construction for the subject project.

Please accept this letter as a formal recommendation of approval all infrastructure per the approved plans and City of Coweta's Regulations and Ordinances.

Thanks for your attention and should you have any questions please contact the undersigned.

Sincerely,

Cowan Group Engineering, LLC

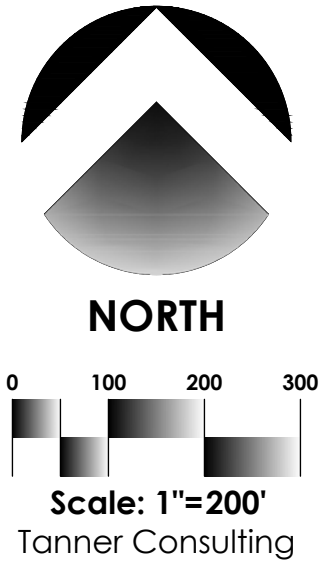
A handwritten signature in blue ink, appearing to read 'RW', followed by a long horizontal flourish.

Ronald G. Weltzheimer, P.E.

RGW/cra

Attachments

Cc: Roger Kolman – City Manager – City of Coweta
Justin Morgan, P.E. – Engineer of Record – Tanner Consulting, LLC



Site and Utility Construction Plans

PUD-R 13-02

The Woods BLOCKS 1-5

PART OF THE NORTHWEST QUARTER (NW/4) AND PART OF THE NORTH HALF
OF THE SOUTHWEST QUARTER (N/2 SW/4) OF SECTION THIRTY-SIX (36)
TOWNSHIP EIGHTEEN (18) NORTH, RANGE FIFTEEN (15) EAST OF THE INDIAN MERIDIAN
A SUBDIVISION WITHIN THE CITY OF COWETA, WAGONER COUNTY, STATE OF OKLAHOMA

General Notes

- 1.1 TOPOGRAPHIC INFORMATION SHOWN HEREIN WAS PROVIDED BY TANNER CONSULTING, LLC.
- 1.2 VERTICAL INFORMATION IS REFERENCED TO THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD 88). HORIZONTAL INFORMATION IS REFERENCED TO THE NORTH AMERICAN DATUM OF 1983 (NAD 83) (1993), OKLAHOMA STATE PLANE COORDINATE SYSTEM NORTH ZONE 3501, U.S. SURVEY FEET.
- 1.3 WHEREVER THE WORD "CITY" APPEARS HEREIN THE SAME SHALL CONCLUSIVELY BE DEEMED TO MEAN CITY OF COWETA UNLESS THE CONTEXT CLEARLY DICTATES OTHERWISE.
- 1.4 THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY WORK ORDERS AND PERMITS FROM THE CITY, INCLUDING PROVISION OF BONDS AND INSURANCE AS REQUIRED.
- 1.5 THE CONTRACTOR SHALL NOTIFY THE ENGINEERING AND CONSTRUCTION DEPARTMENT AT LEAST 24 HOURS PRIOR TO START OF CONSTRUCTION.
- 1.6 ONE-TIME CONSTRUCTION STAKING SHALL BE PROVIDED BY THE OWNER. ANY RESTAKING WILL BE REQUESTED AND PAID FOR BY THE CONTRACTOR.
- 1.7 RIGHT-OF-WAY PERMIT IS REQUIRED FOR ALL WORK IN COWETA RIGHT-OF-WAY. PLEASE CALL 918-486-0189 FOR PERMIT INFORMATION.

Benchmark 1

CHISELED BOX SET ON THE SOUTH CURB OF ACCESS ROAD, LOCATED 740 FEET EAST AND 6 FEET SOUTH OF NORTHWEST PROPERTY CORNER.
N: 371,517.95 E: 2,657,665.40
ELEVATION = 668.84 (NAVD 88)

Benchmark 2

BRASS CAP FOUND, LOCATED AT THE SOUTHWEST CORNER OF THE NW/4.
N: 370,614.78 E: 2,656,946.43
ELEVATION = 660.43 (NAVD 88)

Benchmark 3

SET MAGNETIC NAIL IN ASPHALT, LOCATED ON CREEK HOLLOW ROAD, 13 FEET WEST AND 28 FEET SOUTH THE NORTHWEST CORNER OF LOT 3 BLOCK 2 OF "CREEK HOLLOW II".
N: 369,283.53 E: 2,657,674.34
ELEVATION = 659.30 (NAVD 88)

Contact List

TANNER CONSULTING, LLC
JUSTIN MORGAN
5323 SOUTH LEWIS AVE
TULSA, OK 74105
PHONE: (918) 745-9929

CITY OF COWETA
MARK S.
310 SOUTH BROADWAY
COWETA, OK 74429
PHONE: (918) 486-2189

AEP/PSO
STEVE WILLIAMS
5224 EAST 15TH STREET
TULSA, OK 74112
PHONE: (918) 599-6509

OKLAHOMA NATURAL GAS
KYMBERLY VOSSLER
5848 EAST 15TH STREET
TULSA, OK 74112
PHONE: (918) 831-8251

WINDSTREAM
JOHNNIE PATTON
1814 WEST TACOMA STREET
BROKEN ARROW, OK 74012
PHONE: (918) 451-3463

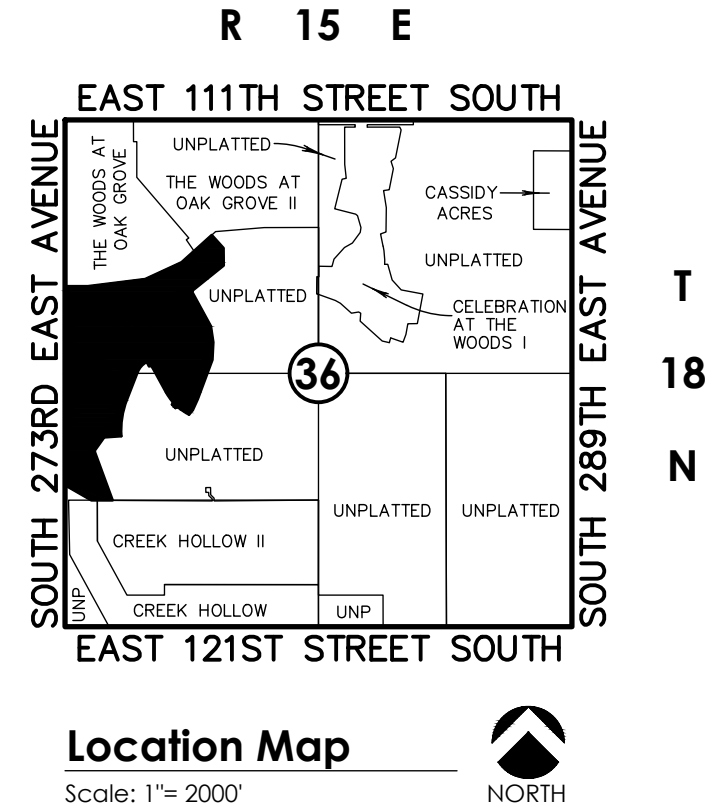
COX COMMUNICATIONS
CHRIS LONG
11811 EAST 51ST STREET
TULSA, OK 74145
PHONE: (918) 286-4665

THESE ABBREVIATED RECORD DRAWINGS REFLECT FIELD NOTES, MEASUREMENTS AND SURVEY DATA RELATED TO THE STORM DRAINS, SANITARY SEWER AND WATER MAINS THAT ARE SUBJECT TO PUBLIC MAINTENANCE. THIS INFORMATION HAS BEEN PREPARED IN ACCORDANCE WITH CITY REQUIREMENTS AS OF OUR LAST FIELD VISIT ON NOVEMBER 2, 2022.

ALL OTHER INFORMATION DEPICTED ON THESE RECORD DRAWINGS IS BASED ON ORIGINAL DESIGN INTENT AND DOES NOT REPRESENT THE EXTENT TO WHICH THE PLANS WERE FOLLOWED. DEVIATIONS, REVISIONS OR OMISSIONS UNDERTAKEN BY THE OWNER AND CONTRACTOR ARE UNKNOWN.

JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

Justin P. Morgan
11.7.2022



OWNER:
Tulsa L Dev., LLC
CONTACT: DEREK KENNEDY
EMAIL: DEREK.KENNEDY@RAUSCHCOLEMAN.COM
4058 North College
Suite 300 Box 9
Fayetteville, Arkansas 72703
Phone: (479) 455-9090

Storm Sewer Index

- SD01 - BOUNDARY AND EXISTING TOPOGRAPHY
- SD02 - DIMENSIONED SITE PLAN
- SD03 - TEMPORARY EROSION CONTROL PLAN
- SD07 - PERMANENT EROSION CONTROL
- SD04 - GRADING AND PAVING PLAN (NORTH)
- SD05 - GRADING AND PAVING PLAN (MIDDLE)
- SD06 - GRADING AND PAVING PLAN (SOUTH)
- SD08 - PAVING PROFILES
- SD09 - PAVING PROFILES
- SD10 - PAVING INTERSECTION DETAILS
- SD11 - SITE DETAILS AND PAVING NOTES
- SD12 - STORM SEWER DRAINAGE AREA MAP
- SD13 - DRAINAGE AND PIPE SUMMARY TABLES
- SD14 - STORM SEWER PLAN (NORTH)
- SD15 - STORM SEWER PLAN (SOUTH)
- SD16 - STORM SEWER PROFILES (LINES A & B)
- SD17 - STORM SEWER PROFILES (LINES C, D, & H)
- SD18 - STORM SEWER ALIGNMENT DETAILS (LINE A)
- SD19 - STORM SEWER ALIGNMENT DETAILS (LINES B, C, D, & H)

Sanitary Sewer Index

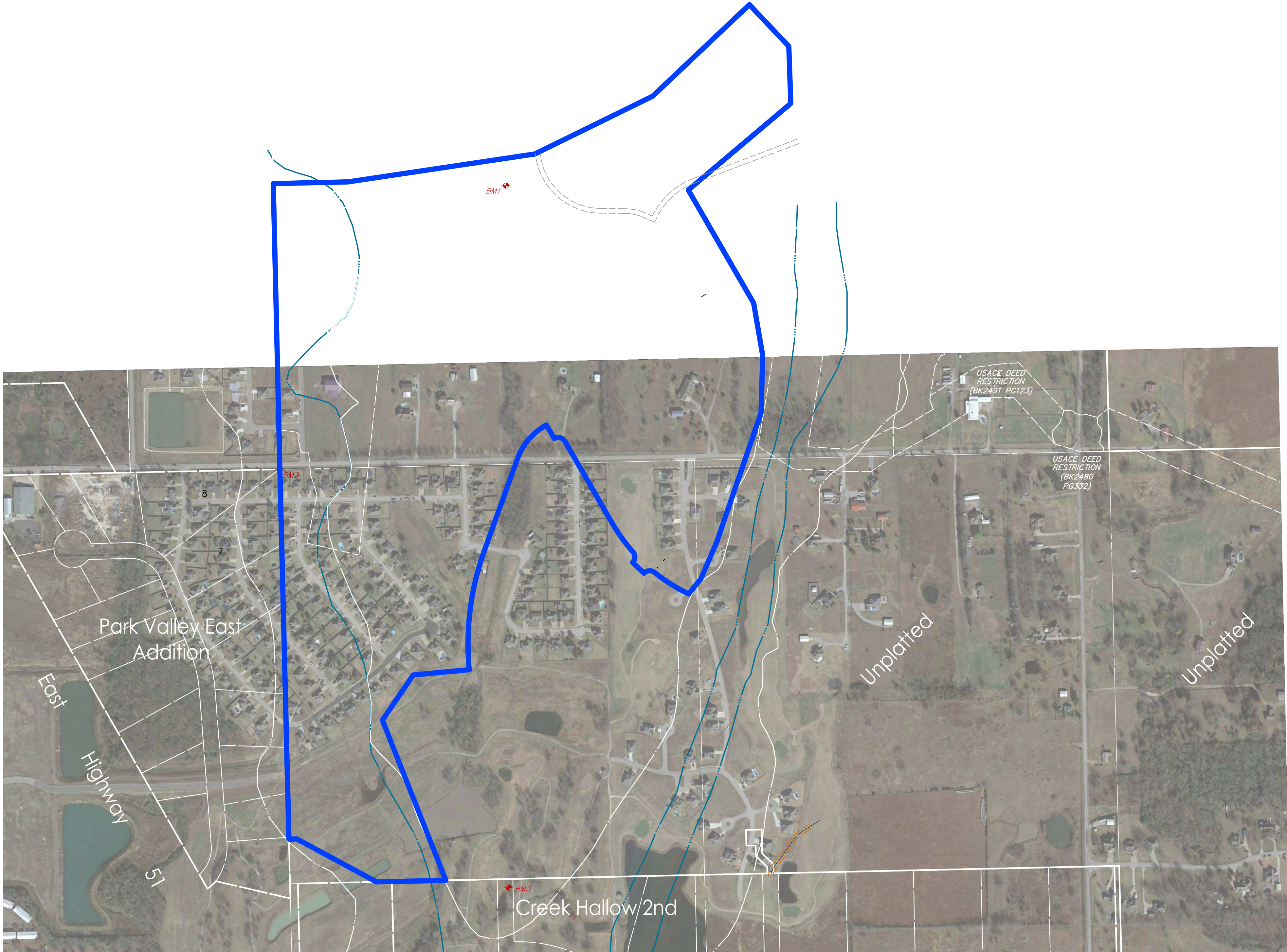
- SS01 - SANITARY SEWER COVER
- SS02 - SANITARY SEWER OFFSITE (SOUTH)
- SS03 - SANITARY SEWER OFFSITE (NORTH)
- SS04 - SANITARY SEWER PLAN (SOUTH)
- SS05 - SANITARY SEWER PLAN (NORTH)
- SS06 - SANITARY SEWER PROFILES (LINES A & B)
- SS07 - SANITARY SEWER PROFILES (LINES C-H)
- SS08 - SANITARY SEWER DETAILS
- SS09 - SANITARY SEWER DETAILS

Waterline Index

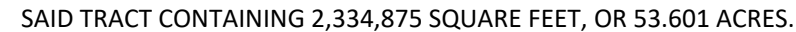
- WL01 - WATERLINE COVER SHEET
- WL02 - WATERLINE PLAN (NORTH)
- WL03 - WATERLINE PLAN (SOUTH)
- WL04 - WATERLINE PROFILES (LINE A & B)
- WL05 - WATERLINE PROFILES (LINE B - E)
- WL06 - WATERLINE DETAILS

ODOT Details

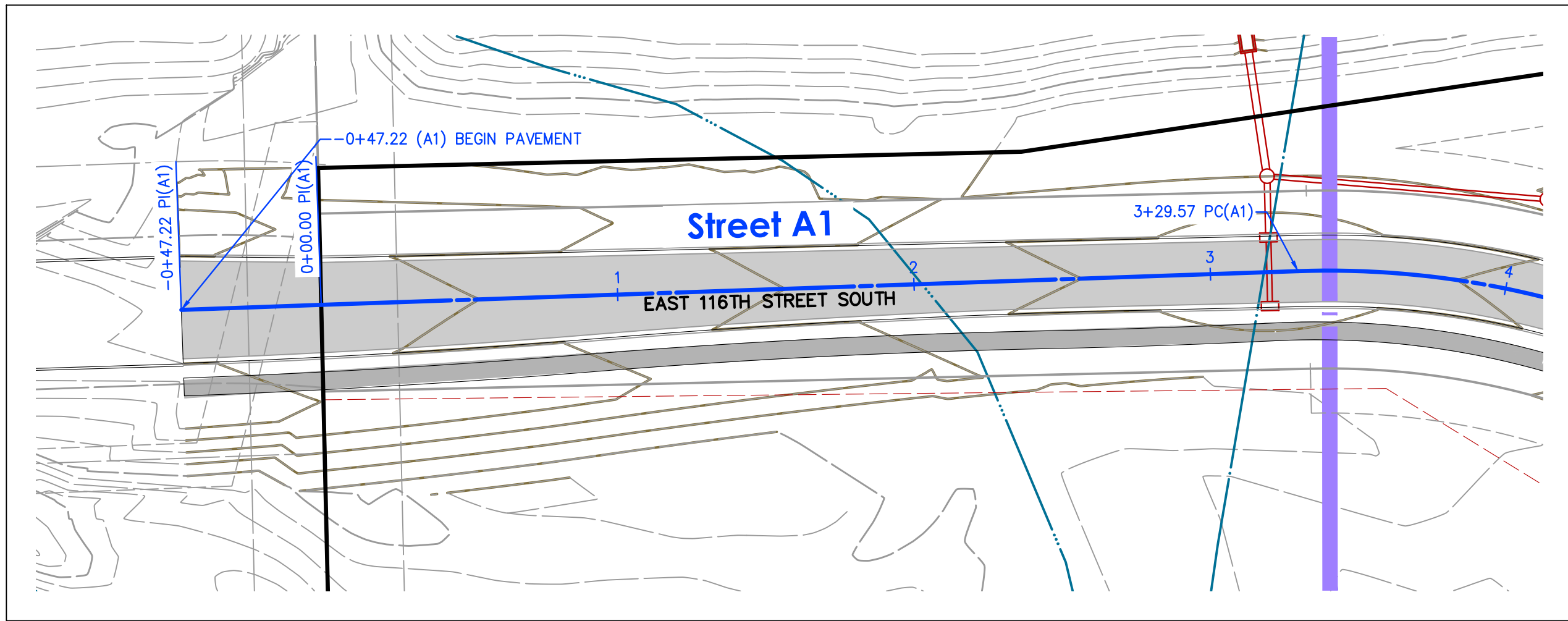
- R-22 WHEEL CHAIR RAMPS
- R-23 TACTILE WARNING DEVICES
- R-31 SLOPED CONCRETE END SECTIONS
- R-36 STANDARD MEDIAN DRAINS (18" TO 36" PIPES)
- R-39 CURB INLETS
- R-40 STORM SEWER INLET FRAMES (CURB INLETS)
- R-41 CAST IRON GRATES (CURB INLETS)
- R-42 MANHOLE FRAME AND COVER
- R-43 MANHOLE JUNCTION BOXES
- R-44 PRECAST ROUND MANHOLE
- R-49 STANDARD PIPE BEDDING



Tanner Consulting LLC
5323 SOUTH LEWIS AVENUE, TULSA OKLAHOMA 74105-6539 | 918.745.9929



OF 31



Benchmark 1

CHISELED BOX SET ON THE SOUTH CURB OF ACCESS ROAD, LOCATED 740 FEET EAST AND 6 FEET SOUTH OF NORTHWEST PROPERTY CORNER.

N: 371,517.95 E: 2,657,665.40
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Benchmark 2

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Benchmark 3

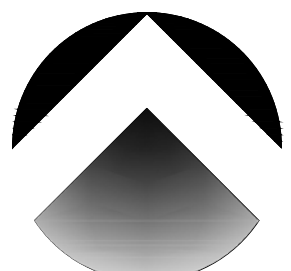
SET MAGNETIC NAIL IN ASPHALT, LOCATED ON CREEK HOLLOW ROAD, 13 FEET WEST AND 28 FEET SOUTH THE NORTHWEST CORNER OF LOT 3 BLOCK 2 OF "CREEK HOLLOW II".

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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023



NORTH

Scale: 1"= 50'

Tanner Consulting

Legend

- BW BASE OF WALL FINISH GRADE
- CTRN CURB TRANSITION
- EP EDGE OF PAVING
- EX EXISTING GROUND
- FF FINISH FLOOR
- FG FINISH GRADE
- FL FLOWLINE
- GU GUTTER
- TC TOP OF CURB
- TG TOP OF GRATE
- TP TOP OF PAVING
- TR TOP OF RIM
- TS TOP OF SIDEWALK OR STEP
- TW TOP OF WALL FINISH GRADE

DO NOT DISTURB
WITHIN USACE DEED
RESTRICTION AREAS!

USACE DEED
RESTRICTION
(BKI, PG)

MATCH STREET A1 BELOW

MATCH SHEET SD06

MATCH SHEET SD05



Tanner Consulting LLC
CIVIL ENGINEERING | LAND SURVEYING
LANDSCAPE ARCHITECTURE | PLANNING

5323 SOUTH LEWIS AVENUE
TULSA, OKLAHOMA 74105-6539
OFFICE: 918.745.9929
www.tannerbaitshop.com
CERTIFICATE OF AUTHORIZATION NO.
OK CA 2661 EXP. 6/30/2023



THESE PLANS AND DRAWINGS ARE NOT TO BE REPRODUCED, CHANGED OR COPIED IN ANY FORM OR MANNER WHATSOEVER WITHOUT FIRST OBTAINING THE EXPRESS WRITTEN PERMISSION AND CONSENT OF TANNER CONSULTING, NOR ARE THEY TO BE ASSIGNED TO ANY THIRD PARTY WITHOUT OBTAINING SAID WRITTEN PERMISSION AND CONSENT. ANY CHANGES MADE FROM THESE PLANS WITHOUT CONSENT OF TANNER CONSULTING ARE UNAUTHORIZED, AND SHALL RELIEVE TANNER CONSULTING OF RESPONSIBILITY FOR ALL CONSEQUENCES ARISING OUT OF SUCH CHANGES.

1ST SUBMITTAL	11/18/20
2ND SUBMITTAL	01/20/21
FIELD CHANGE 1	09/23/21

PLOT DATE: 11/11/22

ALL CONSTRUCTION TO BE IN STRICT ACCORDANCE WITH CURRENT CITY OF COWETA STANDARDS AND SPECIFICATIONS (INCLUDING O.D.T. 2009 EDITION).

The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000

PLAN SCALE: (H) 1" = 50'
(V) N/A

Grading And
Paving Plan
(North)

SD04

OF 31

7E DEED
FRICITION
(2480
2,335)

Benchmark 1

CHISELED BOX SET ON THE SOUTH CURB
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DRAINS, SANITARY SEWER AND WATER
MAINS THAT ARE SUBJECT TO PUBLIC
MAINTENANCE. THIS INFORMATION HAS
BEEN PREPARED IN ACCORDANCE WITH CITY
REQUIREMENTS AS OF OUR LAST FIELD VISIT
ON NOVEMBER 2, 2022.

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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

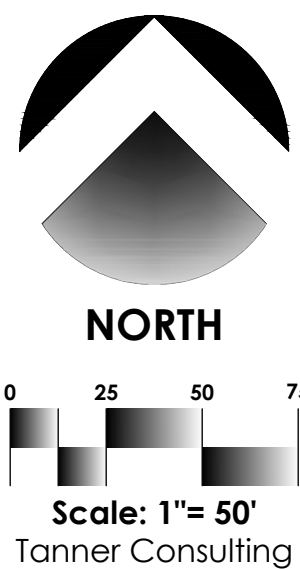
JPM
11.7.2022

DO NOT DISTURB
WITHIN USACE DEED
RESTRICTION AREASI

MATCH SHEET SD04

DO NOT DISTURB
WITHIN USACE DEED
RESTRICTION AREASI

MATCH SHEET SD06



Legend

BW BASE OF WALL FINISH GRADE
CTRN CURB TRANSITION
EP EDGE OF PAVING
EX EXISTING GROUND
FF FINISH FLOOR
FG FINISH GRADE
FL FLOWLINE
GU GUTTER
TC TOP OF CURB
TG TOP OF GRATE
TP TOP OF PAVING
TR TOP OF RIM
TS TOP OF SIDEWALK OR STEP
TW TOP OF WALL FINISH GRADE



Tanner Consulting LLC
CIVIL ENGINEERING | LAND SURVEYING
LANDSCAPE ARCHITECTURE | PLANNING

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CERTIFICATE OF AUTHORIZATION NO.
OK CA 2661 EXP: 6/30/2023



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AND CONSENT, SHALL RELIEVE TANNER
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SEQUENCES ARISING OUT OF SUCH CHANGES.

1ST SUBMITTAL	11/18/20
2ND SUBMITTAL	01/20/21
FIELD CHANGE 1	09/23/21

PLOT DATE: 11/11/22

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ACCORDANCE WITH CURRENT CITY OF
COWETA STANDARDS AND SPECIFICATIONS
(INCLUDING O.D.T. 2009 EDITION).

The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000

PLAN SCALE: (H) 1" = 50'
(V) N/A

Grading And
Paving Plan
(Middle)

SD05

OF 31

CHISELED BOX SET ON THE SOUTH CURB
OF ACCESS ROAD, LOCATED 740 FEET EAST
AND 6 FEET SOUTH OF NORTHWEST
PROPERTY CORNER.
N: 371,517.95 E: 2,657,665.40

Benchmark 2

ELEVATION = 660.43 (NAVD 88)

SET MAGNETIC NAIL IN ASPHALT, LOCATED ON CREEK HOLLOW ROAD, 13 FEET WEST AND 28 FEET SOUTH THE NORTHWEST CORNER OF LOT 3 BLOCK 2 OF "CREEK HOLLOW II".
N: 369,283.53 E: 2,657,674.34

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[Signature]
11.9.2022



USACE DEED
RESTRICTION
(BK2491
PG131)

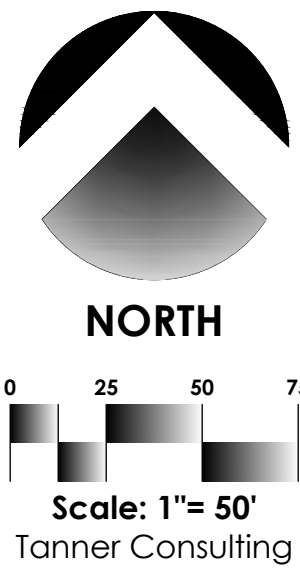
NEW POND STATIC
WSEL 662.0

EXPAND & DEEPEN POND IN THIS

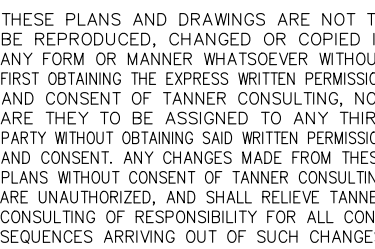
USACE DEED
RESTRICTION
(BK2480
PG332)

OLD WELL HEAD

BW	BASE OF WALL FINISH GRADE
CTRN	CURB TRANSITION
EP	EDGE OF PAVING
EX	EXISTING GROUND
FF	FINISH FLOOR
FG	FINISH GRADE
FL	FLOWLINE
GU	GUTTER
TC	TOP OF CURB
TG	TOP OF GRATE
TP	TOP OF PAVING
TR	TOP OF RIM
TS	TOP OF SIDEWALK OR STEP
TW	TOP OF WALL FINISH GRADE



- 3.1 ALL GRADING SHALL MEET OR EXCEED THE CITY OF COWETA CONSTRUCTION STANDARDS AND MUNICIPAL POLICY.
- 3.2 THE CONTRACTOR SHALL VERIFY UTILITY LOCATIONS BEFORE EXCAVATING.
- 3.3 TOPSOIL SHALL BE STRIPPED TO A DEPTH WHERE SOIL IS FREE OF ROOTS AND VEGETATION.
- 3.4 SUBGRADE STABILIZATION SHALL BE AT THE DIRECTION OF THE ENGINEER, OR AS SPECIFIED IN SUBSURFACE GEOTECHNICAL REPORT.
- 3.5 CIVIL ENGINEER WILL NOT INTERPRET SOILS REPORTS OR ACCEPT RESPONSIBILITY FOR ALTERNATIVE METHODS PROPOSED BY THE CONTRACTOR.
- 3.6 UNDERCUTTING OF SOFT SPOTS AND PLACEMENT OF EARTHWORK IS GOVERNED FIRST BY THE GEOTECHNICAL REPORT. OBSERVATION AND TESTING SHALL BE PERFORMED BY THE GEOTECHNICAL ENGINEER TO VERIFY THAT THE SOFT SPOTS ARE PROPERLY OVEREXCAVATED AND REPLACED OR STABILIZED.
- 3.7 CONTRACTOR SHALL PROVIDE WATER AS REQUIRED TO OBTAIN SPECIFIED COMPACTION.
- 3.8 STRIPPING, PROOFROLLING, SUBGRADE SCARIFICATION AND COMPACTION, AND FILL CONSTRUCTION IN THE BUILDING AND PAVING AREAS SHALL BE PERFORMED ACCORDING TO THE SUBSURFACE GEOTECHNICAL REPORT. EMBANKMENT BENEATH BUILDING PADS OR FOR PAVING SUBGRADE SHALL BE PLACED IN LIFTS NOT EXCEEDING EIGHT (8) INCHES AND COMPACTED TO A MINIMUM OF 95% STANDARD PROCTOR DENSITY AT OPTIMUM MOISTURE CONTENT, UNLESS OTHERWISE SPECIFIED THEREIN.
- 3.9 THE CONTRACTOR IS ULTIMATELY RESPONSIBLE TO IMPORT OR EXPORT MATERIAL AS NECESSARY TO ACHIEVE THE GRADES SHOWN ON THE CIVIL ENGINEER'S DOCUMENTS.
- 3.10 THE CONTRACTOR IS RESPONSIBLE FOR RETURNING ALL IN-PLACE FINAL TRIM AREAS TO CONDITION PRIOR TO PLACING TOPSOIL. TOPSOIL SHALL BE PLACED AND ACCEPTED PRIOR TO THE PLACEMENT OF SOD.
- 3.11 THE SIDEWALK CONTRACTOR IS RESPONSIBLE FOR ALL REMAINING FINAL TRIM.
- 3.12 FINAL GRADES OF ABOVE SURFACE UTILITIES NOT IN PAVED AREAS, INCLUDING BUT NOT LIMITED TO STORM SEWER MANHOLE LIDS, WATER METER LIDS AND SEWER CLEANOUTS, ARE TO BE ADJUSTED BY THE UTILITY CONTRACTOR TO CONFORM TO LANDSCAPING SOD INSTALLATION.
- 3.13 TRANSFORMER PADS AND PEDESTALS ARE TO BE LEVEL AND PLUMB.
- 3.14 CARE SHALL BE TAKEN TO ADJUST GAS METERS AND MANIFOLDS SO AS TO APPEAR CORRECTLY POSITIONED.
- 3.15 GENERAL CONTRACTOR SHALL MONITOR INSTALLATION OF SERVICE PEDESTALS, SHALL ACCEPT THE CONDITION OF THE WORK BY OTHERS, AND SHALL BE RESPONSIBLE TO EMPLOY CONTRACTORS AS NECESSARY TO CORRECT POOR WORKMANSHIP.
- 3.16 PAVING CONTRACTOR IS RESPONSIBLE TO REVIEW ALL FIELD ESTABLISHED GRADES PRIOR TO PLACEMENT OF MATERIALS SO AS TO PROVIDE POSITIVE DRAINAGE IN ALL CASES.
- 3.17 CORRECTIVE MEASURES DIRECTED BY THE ENGINEER MAY INCLUDE COMPLETE REMOVAL AND REPLACEMENT AT NO COST TO OWNER IN CASES OF POOR WORKMANSHIP OR UNSATISFACTORY IN-PLACE CONDITIONS.
- 3.18 CONTRACTOR SHALL COORDINATE AND PROVIDE ALL STAKING NECESSARY TO INSTALL CONDUITS SUFFICIENT FOR UTILITY AND IRRIGATION SERVICES, WHETHER OR NOT SHOWN ON THE CIVIL ENGINEER'S PLANS.
- 3.19 CONTRACTOR SHALL BE OBLIGATED TO KEEP DUST AT A MINIMUM AS REQUIRED BY CITY ENGINEER.
- 3.20 CONTRACTOR AND ALL RELATED CONSTRUCTION ACTIVITIES WILL BE REQUIRED TO MAINTAIN NORMAL WORKING HOURS IF SIGNIFICANT PUBLIC REQUEST ARE MADE TO THE CITY TO THIS REGARD.
- 3.21 CONTRACTOR AND ALL RELATED CONSTRUCTION ACTIVITIES ARE REQUIRED TO MAINTAIN NORMAL NOISE LEVELS AND ALL EQUIPMENT AND VEHICLES ARE REQUIRED TO BE PROPERLY MUFFLED.
- 3.22 SITE GRADING IS EXPECTED TO BE PERFORMED IN A MANNER CONSISTENT WITH THE STORM WATER POLLUTION PREVENTION PLAN (SWP3) PREVIOUSLY SUBMITTED FOR THIS PROJECT.



MILESTONE	DATE
1ST SUBMITTAL	11/18/20
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PLOT DATE: 11/11/22	

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The Woods Phase 1

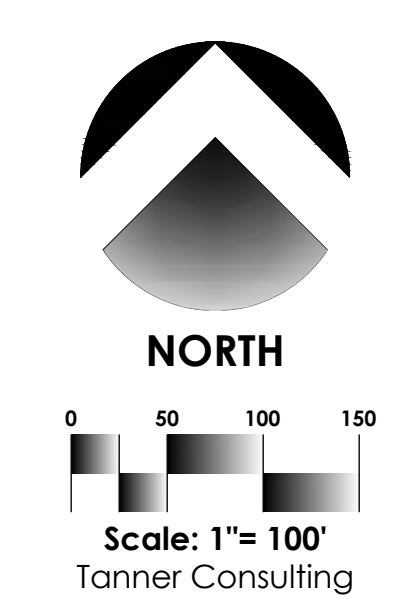
Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000

PLAN SCALE: (H) 1" = 50'
(V) N/A

Grading And Paving Plan (South)

SD06



ELEVATION = 659.30 (NAVD 83)

BW	BASE OF WALL FINISH GRADE
CTRN	CURB TRANSITION
EP	EDGE OF PAVING
EX	EXISTING GROUND
FF	FINISH FLOOR
FG	FINISH GRADE
FL	FLOWLINE
GU	GUTTER
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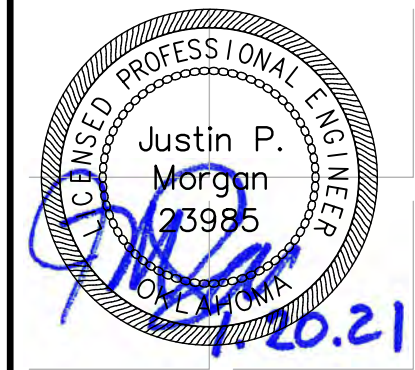
 REVEGETATION (SEED)
 SOLID SLAB SOD
 SOLID SLAB SOD BEHIND CURB

[Signature]
11.9.2022

- 3.1 ALL EROSION CONTROL SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE CURRENT CITY STANDARD CONSTRUCTION SPECIFICATIONS.
- 3.2 ALL EROSION CONTROL CONSTRUCTION SHALL BE INSPECTED BY THE ENGINEERING AND CONSTRUCTION DEPARTMENT UTILITY INSPECTORS, IN ACCORDANCE WITH CITY POLICY.
- 3.3 PERMANENT EROSION CONTROL SHALL START IMMEDIATELY FOLLOWING CONSTRUCTION.
- 3.4 A MINIMUM OF 18" BERMUDA SOD SHALL BE PLACED BEHIND ALL CURBS AND FLUMES IMMEDIATELY AFTER CONSTRUCTION.
- 3.5 THE CONTRACTOR SHALL SEED AND SOD AS SHOWN HEREIN AND SHALL BE RESPONSIBLE FOR SEEDED AREAS UNTIL GROWTH IS ESTABLISHED TO A UNIFORM HEIGHT OF TWO (2) INCHES.
- 3.6 EACH LOT OWNER IS RESPONSIBLE FOR REVEGETATION AND EROSION CONTROL ON HIS/HER LOT.

1. PRIOR TO SEEDING, NEEDED EROSION CONTROL PRACTICES SUCH AS DIVERSIONS, GRADE STABILIZATION STRUCTURES, BERMS, DIKES, ETC., SHALL BE INSTALLED.
2. THE SUBGRADE SHALL BE LOOSENED EVENLY TO A DEPTH OF 2 TO 3 INCHES AND 10-20-10 FERTILIZER (10 POUNDS PER 1000 SQUARE FOOT OR 450 POUNDS PER ACRE) SHALL BE MIXED WITH THE LOOSENED SURFACE SOIL BY DISCING OR OTHER SUITABLE MEANS.
3. SOILS KNOWN TO BE HIGHLY ACIDIC SHALL BE LIME TREATED.
4. SEEDING OPTIONS ARE AS FOLLOWS:

5. SEEDS SHALL BE DRILLED UNIFORMLY.
6. SEEDING IMPLEMENTS SHOULD BE USED AT RIGHT ANGLES TO THE GENERAL SLOPE TO MINIMIZE EROSION.
7. MULCH SHALL BE USED WHERE NEEDED.
8. THE AREA(S) SHALL BE WATERED DAILY OR AS OFTEN AS NECESSARY TO MAINTAIN ADEQUATE SOIL MOISTURE UNTIL THE PLANTS GROW TO 1/2 TO 1 INCH.



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The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

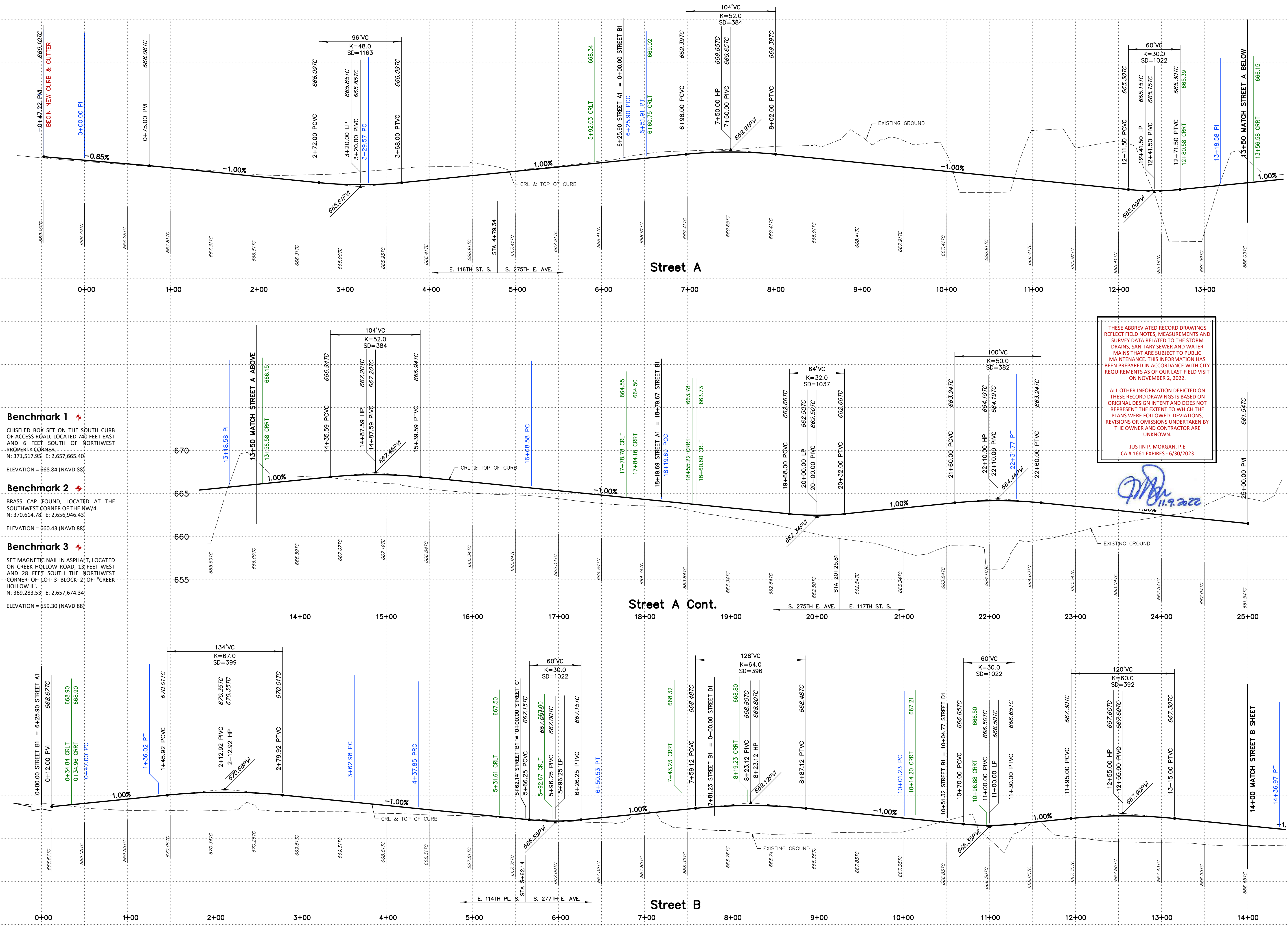
PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000

PLAN SCALE: (H) 1"=50'
(V) 1"=5'

Paving Profiles

SD08

OF 31



THESE ABBREVIATED RECORD DRAWINGS REFLECT FIELD NOTES, MEASUREMENTS AND SURVEY DATA RELATED TO THE STORM DRAINS, SANITARY SEWER AND WATER MAINS THAT ARE SUBJECT TO PUBLIC MAINTENANCE. THIS INFORMATION HAS BEEN PREPARED IN ACCORDANCE WITH CITY REQUIREMENTS AS OF OUR LAST FIELD VISIT ON NOVEMBER 2, 2022.

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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

Justin P. Morgan
11.9.2022

Benchmark 1

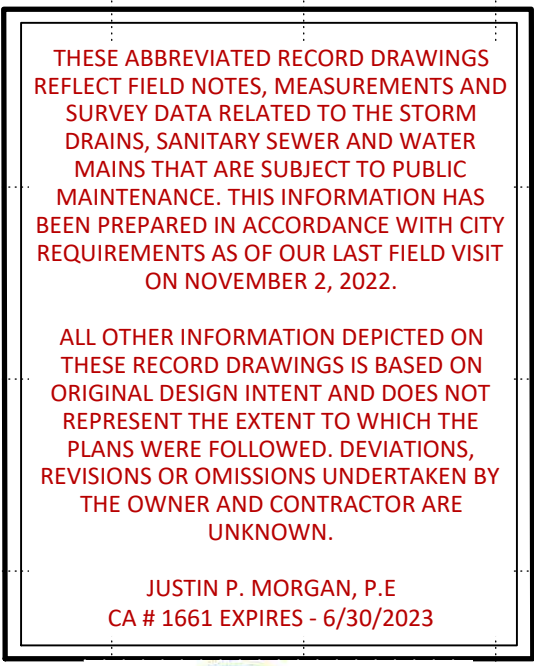
CHISELED BOX SET ON THE SOUTH CURB OF ACCESS ROAD, LOCATED 740 FEET EAST AND 6 FEET SOUTH OF NORTHWEST PROPERTY CORNER.
N: 371,517.95 E: 2,657,665.40
ELEVATION = 668.84 (NAVD 88)

Benchmark 2

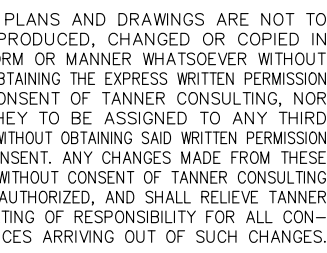
BRASS CAP FOUND, LOCATED AT THE SOUTHWEST CORNER OF THE NW/4.
N: 370,614.78 E: 2,656,946.43
ELEVATION = 660.43 (NAVD 88)

Benchmark 3

SET MAGNETIC NAIL IN ASPHALT, LOCATED ON CREEK HOLLOW ROAD, 13 FEET WEST AND 28 FEET SOUTH THE NORTHWEST CORNER OF LOT 3 BLOCK 2 OF "CREEK HOLLOW II".
N: 369,283.53 E: 2,657,674.34
ELEVATION = 659.30 (NAVD 88)



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STONE	DATE
SUBMITTAL	11/18/20
SUBMITTAL	01/20/21
D CHANGE 1	09/23/21
PLOT DATE: 11/11/22	

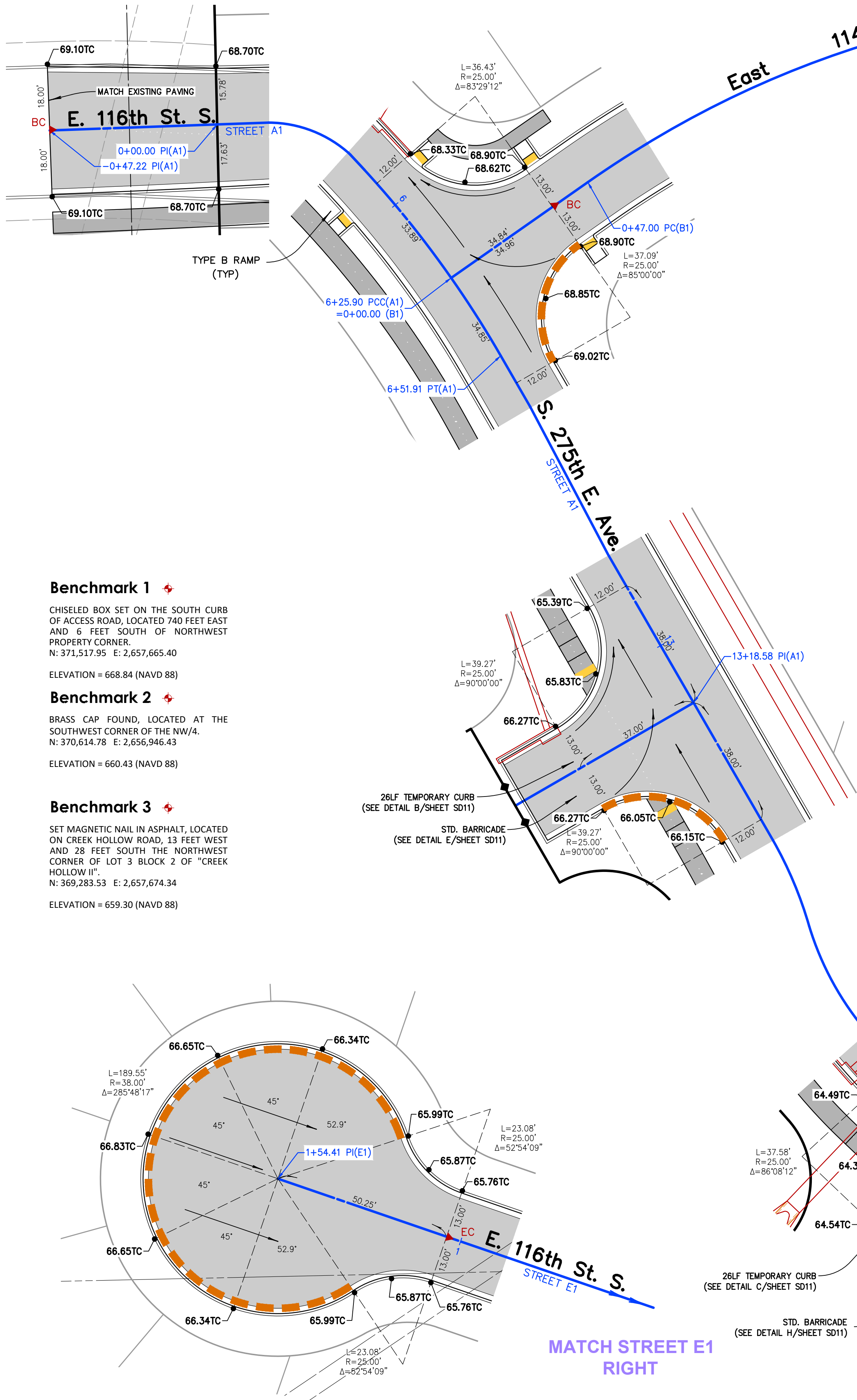
CONSTRUCTION TO BE IN STRICT
ORDANCE WITH CURRENT CITY OF
A STANDARDS AND SPECIFICATIONS
UDING O.D.O.T. 2009 EDITION).

SUBJECT: 20019
 EFFECTIVE DATE: 01/20/2021
 CLASS PAGE NO: 000

N SCALE: (H) 1"=50'
(V) 1"=5'

Saving Profiles

SD09



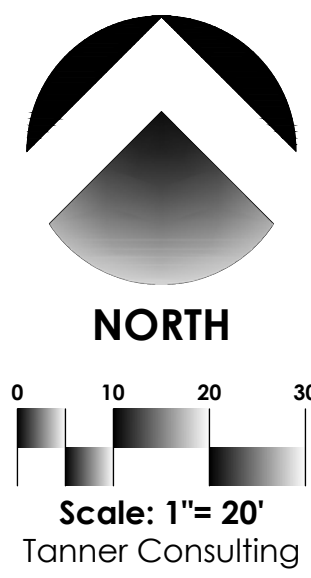
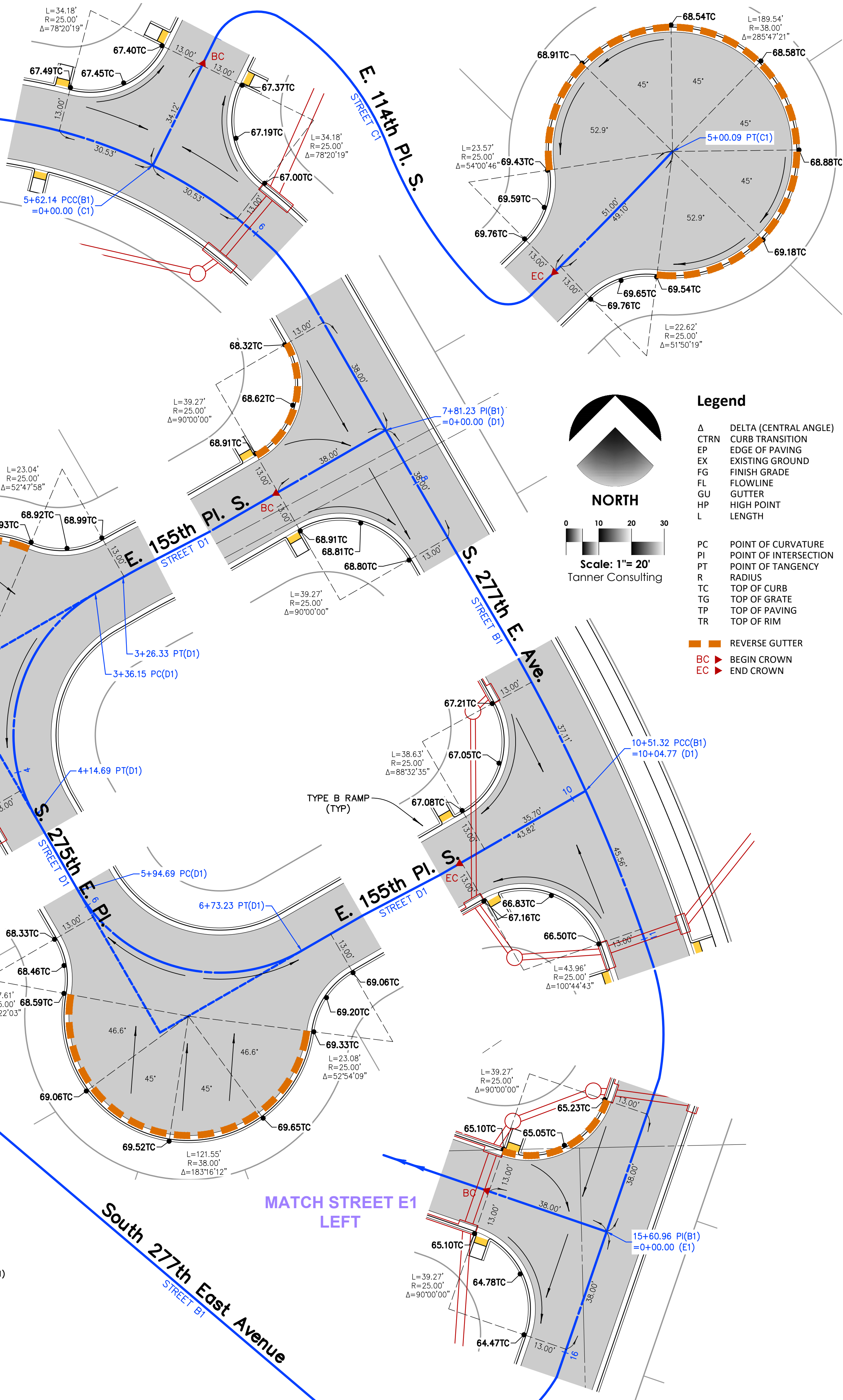
- Benchmark 1** ✚
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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

Justin P. Morgan
11.2.2022



- Legend**
- Δ DELTA (CENTRAL ANGLE)
 - CTRN CURB TRANSITION
 - EP EDGE OF PAVING
 - EX EXISTING GROUND
 - FG FINISH GRADE
 - FL FLOWLINE
 - GU GUTTER
 - HP HIGH POINT
 - L LENGTH
 - PC POINT OF CURVATURE
 - PI POINT OF INTERSECTION
 - PT POINT OF TANGENCY
 - R RADIUS
 - TC TOP OF CURB
 - TG TOP OF GRATE
 - TP TOP OF PAVING
 - TR TOP OF RIM
 - REVERSE GUTTER
 - BC BEGIN CROWN
 - EC END CROWN



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REVISION	DATE	DESCRIPTION
1ST SUBMITTAL	11/18/20	
2ND SUBMITTAL	01/20/21	
FIELD CHANGE 1	09/23/21	
PLOT DATE: 11/11/22		

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The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000
PLAN SCALE: (H) 1"=20'
(V) N/A

Paving Intersection Details

SD10
OF 31

Pipe Summary Table									
LINE	PIPE RUN		SIZE (IN)	SLOPE (%)	CAPACITY (CFS)	FLOW Q100 (CFS)	VELOCITY V100 (FPS)	HGL OUT (FT)	EGL OUT (FT)
	FROM	TO							
A1	OUTLET A	JUNCTION 01	48" CPP	0.25	77.7	77.6	7.1	665.26	665.85
	JUNCTION 01	JUNCTION 02	42" CPP	0.50	77.1	54.6	8.7	664.80	665.30
	JUNCTION 02	JUNCTION 03	42" CPP	0.26	55.7	51.6	6.6	664.70	665.15
	JUNCTION 03	JUNCTION 04	42" CPP	0.26	55.9	54.0	6.6	665.00	665.49
	JUNCTION 04	JUNCTION 05	36" CPP	0.35	42.8	33.8	6.7	666.16	666.52
	JUNCTION 05	JUNCTION 06	36" CPP	0.35	42.8	26.7	6.4	665.95	666.17
	JUNCTION 06	JUNCTION 07	18" CPP	0.40	7.2	6.5	4.6	666.20	666.41
A2	JUNCTION 07	INLET Ai	18" CPP	0.40	7.2	6.5	4.6	666.53	666.74
	INLET Ai	INLET Ah	18" CPP	0.45	7.7	4.9	4.6	666.60	666.72
	JUNCTION 02	INLET Ab	18" CPP	0.40	7.2	4.0	4.2	664.70	664.78
	INLET Ab	INLET Aa	18" CPP	0.40	7.2	2.7	3.8	664.60	664.64
A3	JUNCTION 04	INLET Ae	30" CPP	4.85	97.8	21.1	15.9	666.16	666.45
	INLET Ae	INLET Ad	30" CPP	0.35	26.3	17.4	5.7	665.15	665.34
	INLET Ad	JUNCTION 08	18" CPP	0.40	7.2	4.3	4.2	665.15	665.24
A4	JUNCTION 08	INLET Ac	18" CPP	0.40	7.2	4.3	4.3	665.22	665.31
	JUNCTION 05	INLET Ag	18" CPP	0.80	10.2	8.0	6.4	665.95	666.27
	INLET Ag	INLET Af	18" CPP	0.70	9.5	6.2	5.7	665.80	665.99
A5	JUNCTION 06	JUNCTION 09	30" CPP	0.35	26.3	21.0	5.9	666.20	666.49
	JUNCTION 09	INLET Aj	24" CPP	0.35	14.4	16.4	5.3	666.62	667.05
	INLET Aj	INLET Ak	18" CPP	0.35	6.7	6.1	4.3	666.40	666.58
A6	JUNCTION 09	JUNCTION 10	18" CPP	0.41	7.3	4.8	4.4	666.62	666.74
	JUNCTION 10	INLET Ai	18" CPP	0.40	7.2	4.8	4.4	666.82	666.94
A7	JUNCTION 01	JUNCTION 11	36" CPP	0.20	32.4	23.9	5.0	664.80	664.98
	JUNCTION 11	JUNCTION 12	36" CPP	0.20	32.3	24.4	5.0	664.97	665.15
	JUNCTION 12	INLET Am	24" CPP	0.40	15.5	12.5	5.5	664.70	664.95
	INLET Am	INLET An	18" CPP	0.40	7.2	5.1	4.4	664.10	664.23
A8	JUNCTION 12	JUNCTION 13	24" CPP	0.40	15.5	13.0	5.5	664.70	664.97
	JUNCTION 13	INLET Ao	24" CPP	0.40	15.5	13.1	5.5	664.88	665.15
	INLET Ao	INLET Ap	24" CPP	0.40	15.5	10.4	5.3	665.06	665.23
	INLET Ap	JUNCTION 14	18" CPP	0.50	8.1	6.8	5.1	665.14	665.37
B1	JUNCTION 14	JUNCTION 15	18" CPP	0.50	8.0	6.9	5.1	665.23	665.46
	JUNCTION 15	INLET Aq	18" CPP	0.50	8.1	6.9	5.1	665.35	665.58
	INLET Aq	INLET Ar	18" CPP	0.40	7.2	3.2	4.0	665.25	665.30
	OUTLET B	JUNCTION 16	24" CPP	0.40	15.5	11.5	5.4	662.22	662.73
	JUNCTION 16	INLET Ba	18" CPP	0.60	8.8	7.3	5.6	662.75	663.23
B2	INLET Ba	INLET Bb	15" CPP	0.50	5.0	4.4	4.5	662.94	663.30
	JUNCTION 16	JUNCTION 17	15" CPP	0.90	6.6	4.7	5.9	662.74	663.28
C1	JUNCTION 17	JUNCTION 18	15" CPP	0.90	6.6	4.8	5.9	663.80	664.13
	JUNCTION 18	JUNCTION 19	15" CPP	0.93	6.8	4.8	6.0	664.65	664.98
	JUNCTION 19	INLET Bc	15" CPP	0.90	6.6	4.8	5.9	665.61	665.88
	OUTLET C	JUNCTION 20	36" CPP	0.25	36.0	35.7	5.8	663.94	664.79
	JUNCTION 20	JUNCTION 21	36" CPP	0.25	36.1	36.4	5.8	664.63	665.19
	JUNCTION 21	INLET Ca	18" CPP	0.62	9.0	8.5	5.8	665.48	665.86
	INLET Ca	INLET Cb	18" CPP	0.50	8.1	4.0	4.6	665.67	665.75
C2	JUNCTION 21	JUNCTION 22	36" CPP	0.17	29.6	28.7	4.8	665.48	665.74
	JUNCTION 22	INLET Cc	36" CPP	0.20	32.3	29.0	5.2	665.73	665.99
	INLET Cc	INLET Cd	24" CPP	0.75	21.2	16.3	7.4	665.90	666.31
	INLET Cd	JUNCTION 23	18" CPP	0.40	7.2	6.1	4.6	666.08	666.26
D1	JUNCTION 23	JUNCTION 24	18" CPP	0.40	7.2	6.1	4.6	666.19	666.38
	JUNCTION 24	INLET Ce	18" CPP	0.40	7.2	6.2	4.6	666.63	666.81
	INLET Ce	INLET Cf	15" CPP	0.45	4.7	2.7	4.0	666.67	666.74
	OUTLET D	INLET Da	24" CPP	0.57	18.6	18.1	6.7	663.53	664.29
	INLET Da	INLET Db	24" CPP	0.50	17.3	14.1	6.1	664.03	664.40
H1	INLET Db	JUNCTION 25	18" CPP	0.40	7.2	5.0	4.4	664.16	664.32
	JUNCTION 25	INLET Dc	18" CPP	0.40	7.2	5.0	4.4	664.29	664.44
	INLET Dc	JUNCTION 26	15" CPP	0.40	4.4	2.3	3.6	664.40	664.47
	JUNCTION 26	INLET Dd	15" CPP	0.61	5.5	2.3	4.3	664.49	664.59
	OUTLET H	INLET Ha	24" CPP	0.20	11.0	13.8	4.0	663.34	663.93
	INLET Ha	INLET Hb	24" CPP	0.20	11.0	10.6	3.8	664.54	664.72
	INLET Hb	INLET Hc	18" CPP	0.25	5.7	6.3	3.6	664.86	665.06

JUSTIN P. MORGAN, P.E
CA # 1661 EXPIRES - 6/30/2023



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LLC
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MILESTONE	DATE
1ST SUBMITTAL	11/18/20
2ND SUBMITTAL	01/20/21
FIELD CHANGE 1	09/23/21
PLOT DATE: 11/11/22	

ALL CONSTRUCTION TO BE IN STRICT
ACCORDANCE WITH CURRENT CITY OF
COWETA STANDARDS AND SPECIFICATIONS
(INCLUDING O.D.O.T. 2009 EDITION)

The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000

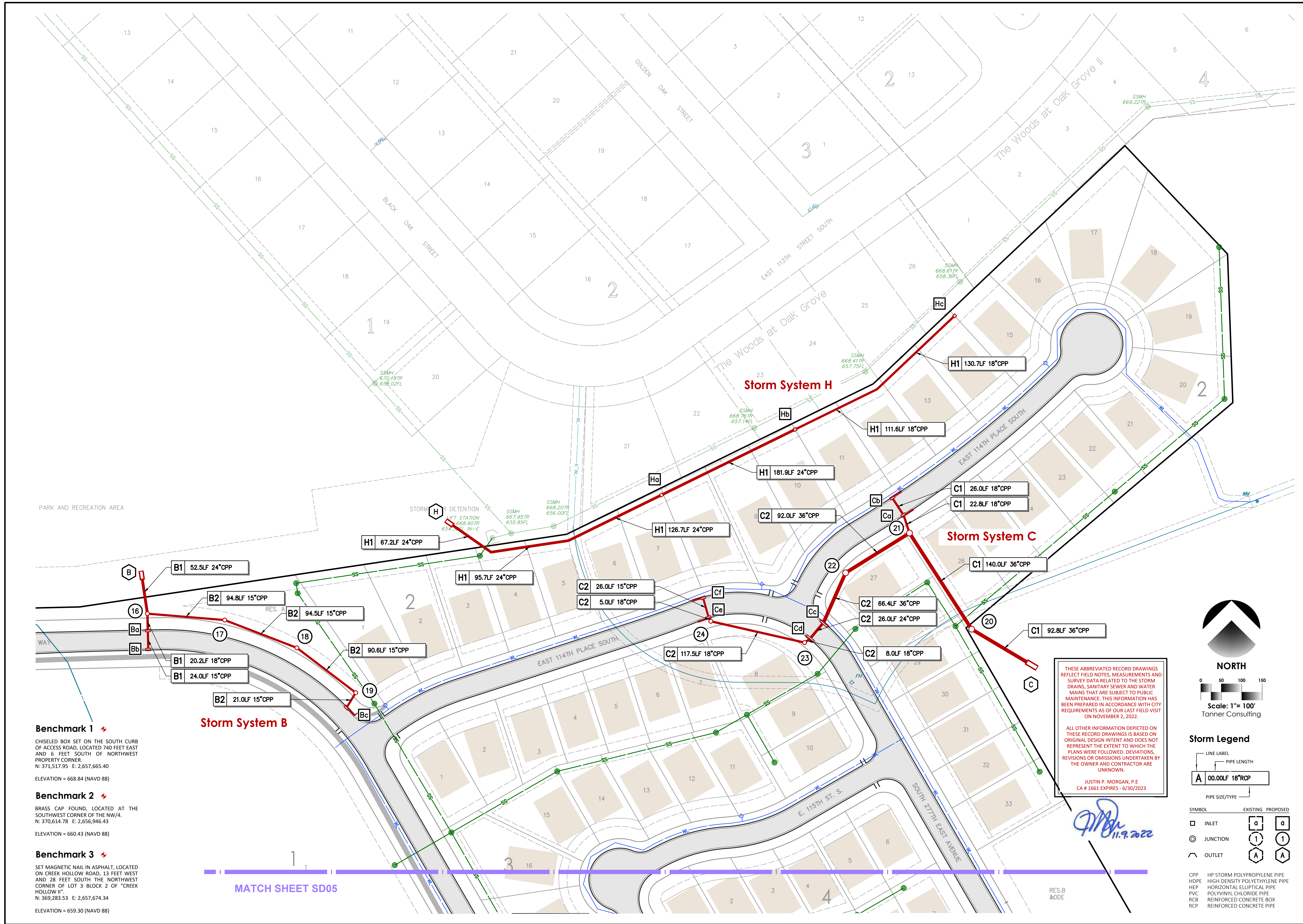
PLAN SCALE: (H) 1"=100'
(V) N/A

Drianage And Pipe Summary Tables

SD13

OF 31

P:\2020\2019\DWG\DWG\SD14\SD14.dwg, SD14, 11/11/2022 10:42:19 AM, AWE:ELI, TANNER CONSULTING, LLC, OK, CA 2661 EXP 6/30/2023



Benchmark 1
CHISELED BOX SET ON THE SOUTH CURB OF ACCESS ROAD, LOCATED 740 FEET EAST AND 6 FEET SOUTH OF NORTHWEST PROPERTY CORNER.
N: 371,517.95 E: 2,657,665.40
ELEVATION = 668.84 (NAVD 88)

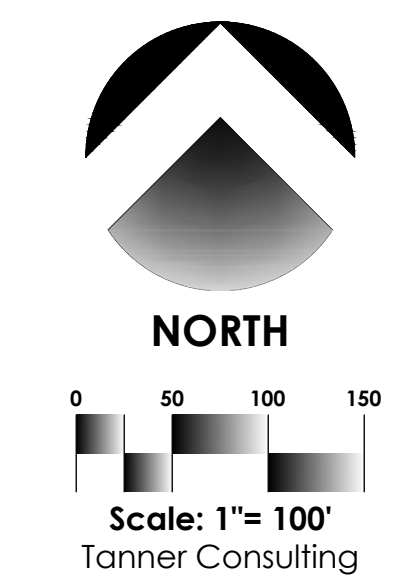
Benchmark 2
BRASS CAP FOUND, LOCATED AT THE SOUTHWEST CORNER OF THE NW/4.
N: 370,614.78 E: 2,656,946.43
ELEVATION = 660.43 (NAVD 88)

Benchmark 3
SET MAGNETIC NAIL IN ASPHALT, LOCATED ON CREEK HOLLOW ROAD, 13 FEET WEST AND 28 FEET SOUTH THE NORTHWEST CORNER OF LOT 3 BLOCK 2 OF "CREEK HOLLOW II".
N: 369,283.53 E: 2,657,674.34
ELEVATION = 659.30 (NAVD 88)

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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023



Storm Legend

SYMBOL	EXISTING	PROPOSED
LINE LABEL		
PIPE LENGTH		
PIPE SIZE/TYPE		
INLET		
JUNCTION		
OUTLET		
CPP		HP STORM POLYPROPYLENE PIPE
HDPE		HIGH DENSITY POLYETHYLENE PIPE
HEP		HORIZONTAL ELLIPTICAL PIPE
PVC		POLYVINYL CHLORIDE PIPE
RCB		REINFORCED CONCRETE BOX
RCP		REINFORCED CONCRETE PIPE

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PLAN SCALE: (H) 1"=100'
(V) N/A

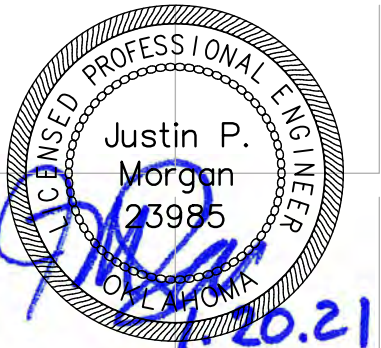
Storm Sewer Plan (North)

SD14
OF 31

- 6.1 ALL STORM SEWER SYSTEMS SHALL BE CONSTRUCTED IN ACCORDANCE WITH THE CURRENT CITY STANDARD CONSTRUCTION SPECIFICATIONS.
- 6.2 ALL STORM SEWER SYSTEM CONSTRUCTION SHALL BE INSPECTED BY THE CONTRACT ADMINISTRATORS FOR THE AUTHORITY HAVING JURISDICTION, IN ACCORDANCE WITH JURISDICTIONAL POLICY.
- 6.3 CONTRACTOR SHALL PROVIDE THE ENGINEER WITH MATERIAL SUBMITTALS FOR APPROVAL PRIOR TO THE START OF CONSTRUCTION.
- 6.4 PRIOR TO STARTING CONSTRUCTION THE CONTRACTOR SHALL PARTICIPATE IN A PRE-CONSTRUCTION CONFERENCE WITH THE PUBLIC WORKS DEPARTMENT. AT THIS CONFERENCE, THE CONTRACTOR SHALL FURNISH CERTIFICATION FROM THE MANUFACTURER/SUPPLIER THAT ALL MATERIALS MEET APPLICABLE SPECIFICATIONS. CONTRACTOR SHALL CONFIRM WITH THE CITY THE NUMBER OF COPIES REQUIRED. MATERIALS SHALL NOT BE INSTALLED UNTIL THEY HAVE BEEN APPROVED BY THE CITY.
- 6.5 ALL STORM SEWER AND DRAINAGE CONSTRUCTION SHALL BE INSPECTED BY THE ENGINEERING AND CONSTRUCTION DEPARTMENT FIELD INSPECTION IN ACCORDANCE WITH CITY POLICY.
- 6.6 THE CONTRACTOR SHALL VERIFY UTILITY LOCATIONS BEFORE EXCAVATING.
- 6.7 THE CONTRACTOR SHALL NOTIFY THE ENGINEERING AND CONSTRUCTION DEPARTMENT AT LEAST 24 HOURS PRIOR TO START OF CONSTRUCTION.
- 6.8 ALL RCP STORM SEWER PIPE SHALL BE REINFORCED CONCRETE PIPE CONFORMING TO ASTM C-76 CLASS III, WALL "B" OR "C", UNLESS OTHERWISE NOTED. OMNI-FLEX JOINTS SHALL BE REQUIRED ON ALL REINFORCED CONCRETE PIPE.
- 6.9 ALL CPP STORM SEWER PIPE SHALL BE ADS HP STORM CORRUGATED POLYPROPYLENE, SMOOTH INTERIOR PLASTIC PIPE, OR APPROVED EQUAL, CONFORMING TO ASTM F2881 AND AASHTO M330.
- 6.10 STORM SEWER BEDDING, BACKFILL, AND COMPACTION SHALL BE IN ACCORDANCE WITH CITY STANDARD DRAWINGS.
- 6.11 BEDDING AND BACKFILL FOR ALL STORM SEWER LINES SHALL CONFORM TO CITY STANDARD DETAIL STD1.
- 6.12 STORM SEWER LINES LOCATED UNDER PAVED STREETS SHALL BE LAID IN TYPE A AGGREGATE BEDDING AND THE TRENCH COMPLETELY FILLED TO SUBGRADE WITH TYPE A AGGREGATE COMPACTED TO 95% STANDARD PROCTOR DENSITY.
- 6.13 PIPE BACKFILL SHALL BE PLACED IN LIFTS NOT EXCEEDING EIGHT (8) INCHES, AND COMPACTED BY VIBRATORY PLATE OR OTHER METHOD APPROVED BY THE ENGINEER.
- 6.14 PAVING SUBGRADE SHALL BE RESTORED TO PROPER GRADE (+ OR - 0.1 FT) FTD AND DENSITY AFTER PIPE IS BACKFILLED.
- 6.15 ALL PRECAST MANHOLES SHALL HAVE ADJUSTABLE TOP RIMS PROVIDING SIX (6) INCHES, PLUS OR MINUS, FOR ADJUSTMENT TO FINAL GRADES. ELEVATIONS SHOWN ON PLANS MAY BE ADJUSTED WHILE THE WORK IS IN PROGRESS TO CONFORM TO FINAL IN-PLACE PAVING AND LANDSCAPE GRADES.
- 6.16 THE UTILITY CONTRACTOR ASSUMES THE RISK OF ORDERING PRECAST CONCRETE COMPONENTS PRIOR TO FIELD STAKING AND REVIEW OF FIELD CONDITIONS AT THE TIME OF CONSTRUCTION.
- 6.17 VEGETATIVE COVER SHALL BE ESTABLISHED ON ALL DISTURBED AREAS AS SOON AS THE WORK IS COMPLETED.
- 6.18 CONTRACTOR SHALL COORDINATE ROAD CLOSURES WITH AUTHORITY HAVING JURISDICTION PRIOR TO CONSTRUCTION.



OF 31



Tanner Consulting LLC
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The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

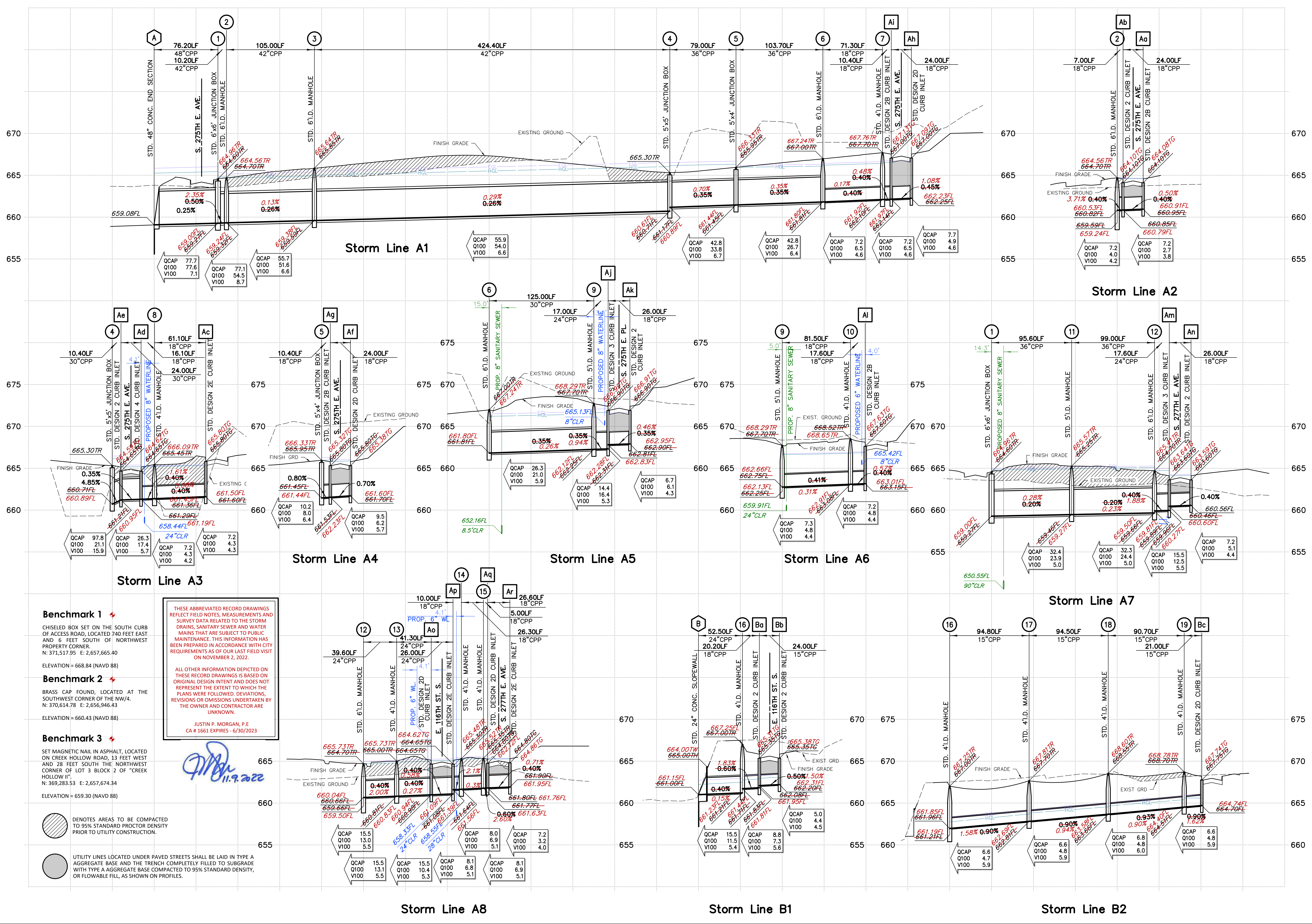
PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000

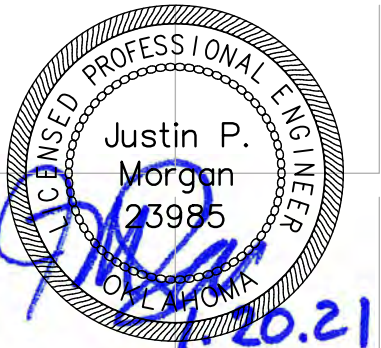
PLAN SCALE: (H) 1"=50'
(V) 1"=5'

Storm Sewer Profiles (Lines A & B)

SD16

OF 31





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PLAN SCALE: (H) 1"=50'
(V) 1"=5'

Storm Sewer
Profiles (Lines
C, D, & H)

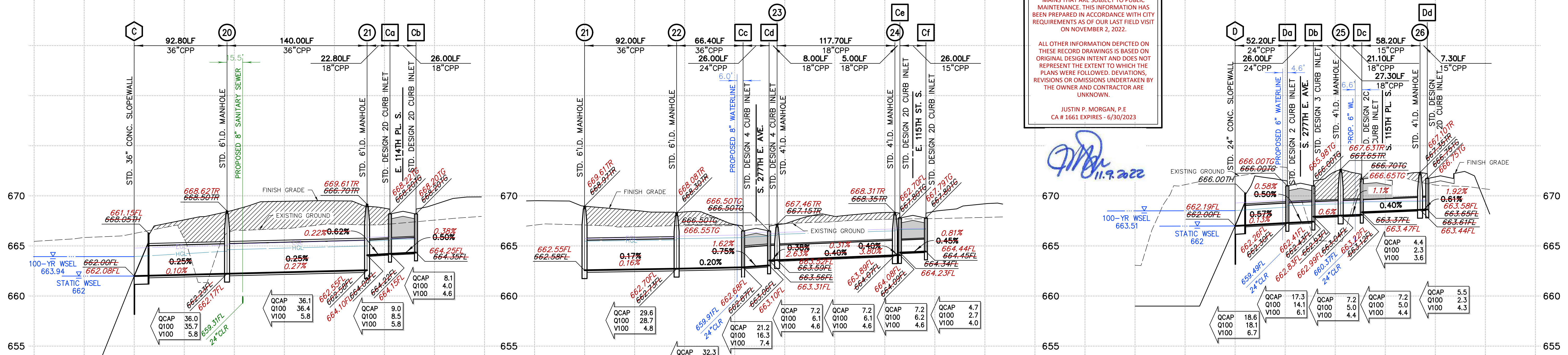
SD17

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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

Justin P. Morgan
11.9.2022



Storm Line C1

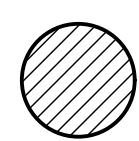
Storm Line C2

Storm Line D1

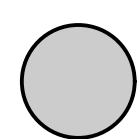
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ELEVATION = 668.84 (NAVD 88)

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ELEVATION = 660.43 (NAVD 88)

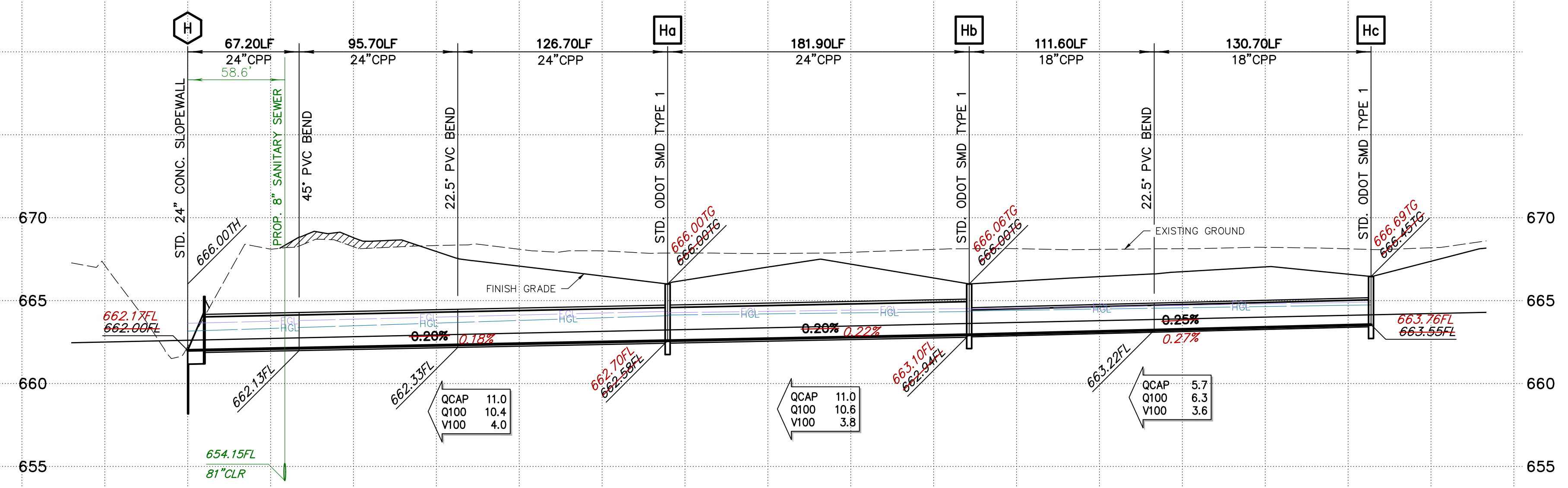
Benchmark 3 ✦
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ELEVATION = 659.30 (NAVD 88)



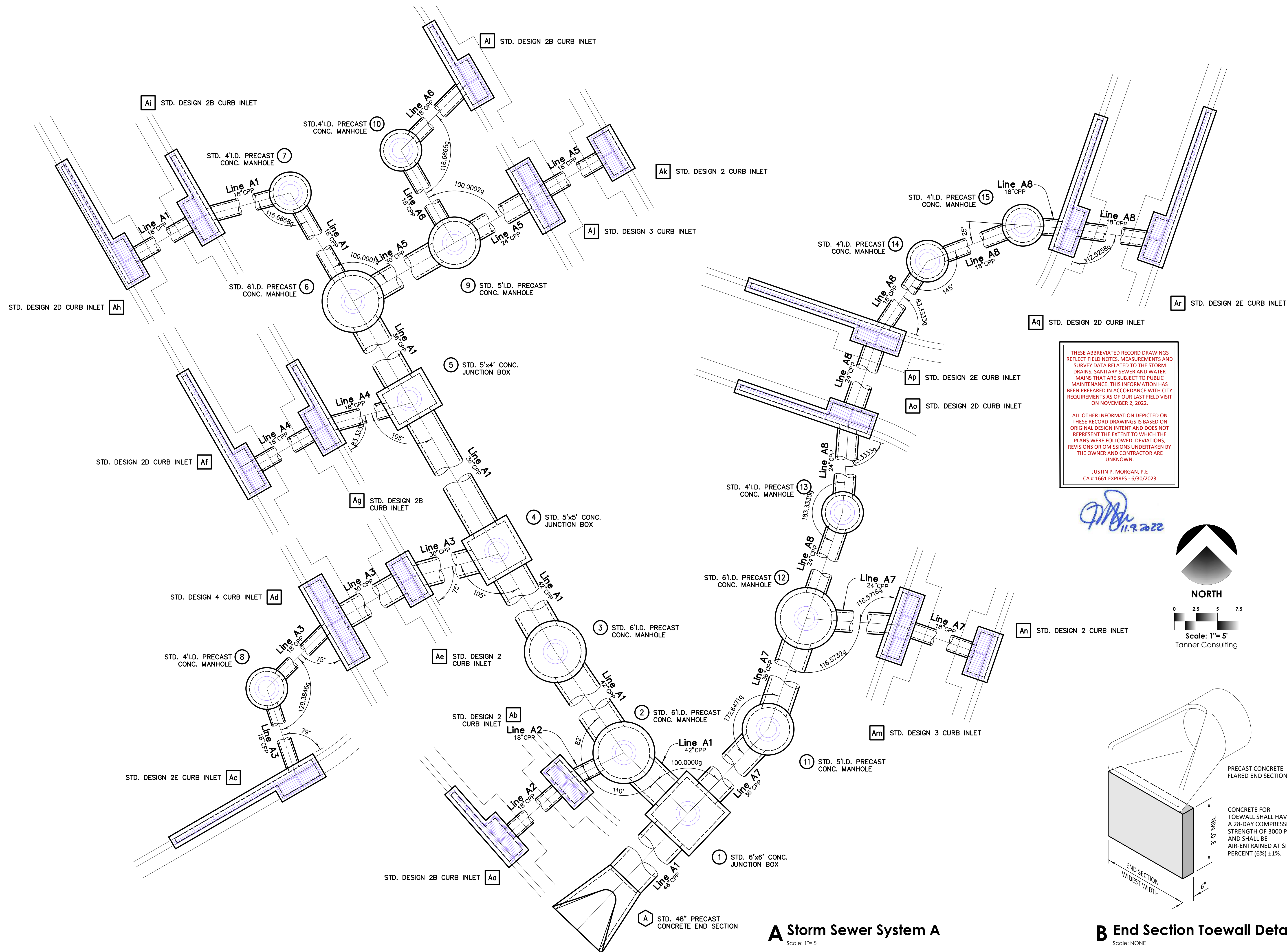
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UTILITY LINES LOCATED UNDER PAVED STREETS SHALL BE LAID IN TYPE A AGGREGATE BASE AND THE TRENCH COMPLETELY FILLED TO SUBGRADE WITH TYPE A AGGREGATE BASE COMPACTED TO 95% STANDARD DENSITY, OR FLOWABLE FILL, AS SHOWN ON PROFILES.



Storm Line H1



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Coweta, Oklahoma

PROJECT: 2001
ISSUE DATE: 01/20/2002
ATLAS PAGE NO: 00
PLAN SCALE: (H) 1"=5
(V) N/

Storm Sewer Alignment Details (Line A)

SD18 OF 3



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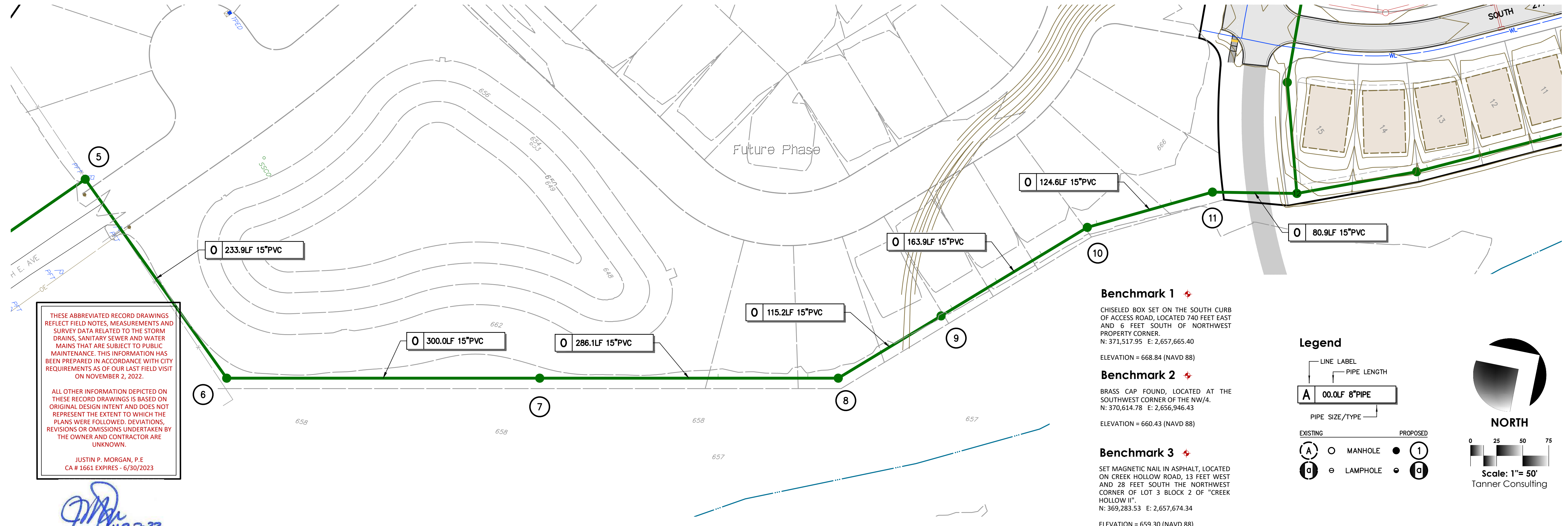
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Sanitary Sewer Offsite (North)

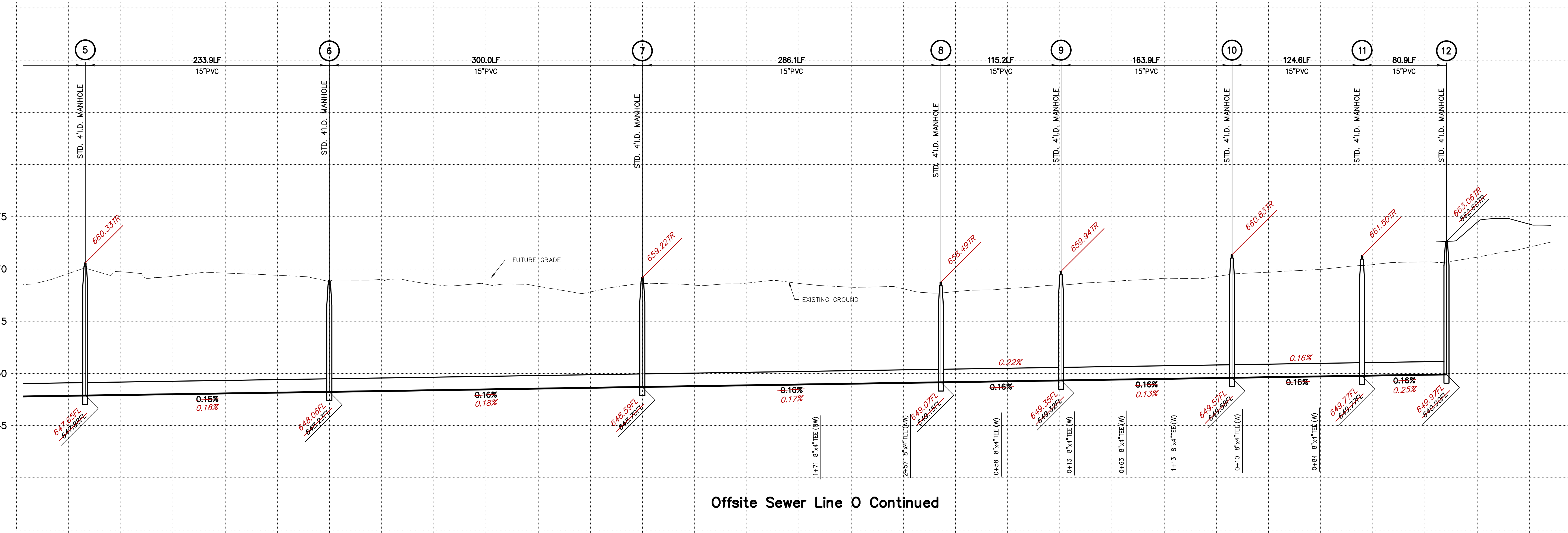


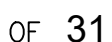
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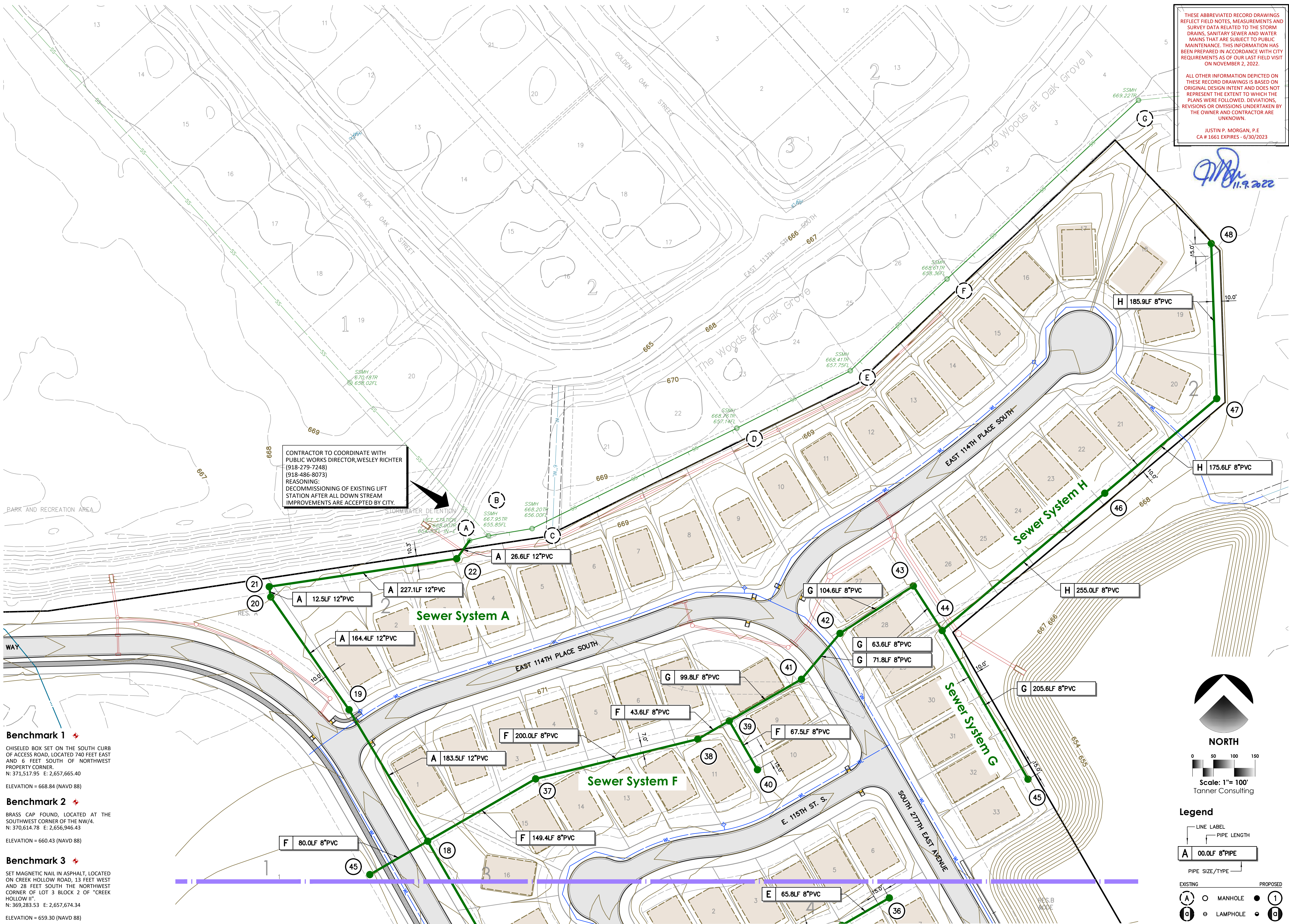
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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

Justin P. Morgan
11.7.2022







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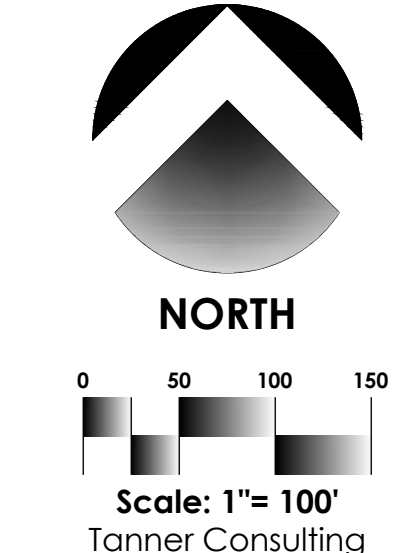
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N: 371,517.95 E: 2,657,665.40
ELEVATION = 668.84 (NAVD 88)

Benchmark 2
BRASS CAP FOUND, LOCATED AT THE SOUTHWEST CORNER OF THE NW/4.
N: 370,614.78 E: 2,656,946.43
ELEVATION = 660.43 (NAVD 88)

Benchmark 3
SET MAGNETIC NAIL IN ASPHALT, LOCATED ON CREEK HOLLOW ROAD, 13 FEET WEST AND 28 FEET SOUTH THE NORTHWEST CORNER OF LOT 3 BLOCK 2 OF "CREEK HOLLOW II".
N: 369,283.53 E: 2,657,674.34
ELEVATION = 659.30 (NAVD 88)



Legend

LINE LABEL	PIPE LENGTH
A 00.0LF 8"PIPE	
PIPE SIZE/TYPE	PROPOSED
EXISTING	
(A) MANHOLE	(1)
(q) LAMPHOLE	(a)

The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000

PLAN SCALE: (H) 1"=100'
(V) N/A

Sanitary Sewer Plan (North)

Benchmark 1

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DENOTES AREAS TO BE COMPACTED TO 95% STANDARD PROCTOR DENSITY PRIOR TO UTILITY CONSTRUCTION.

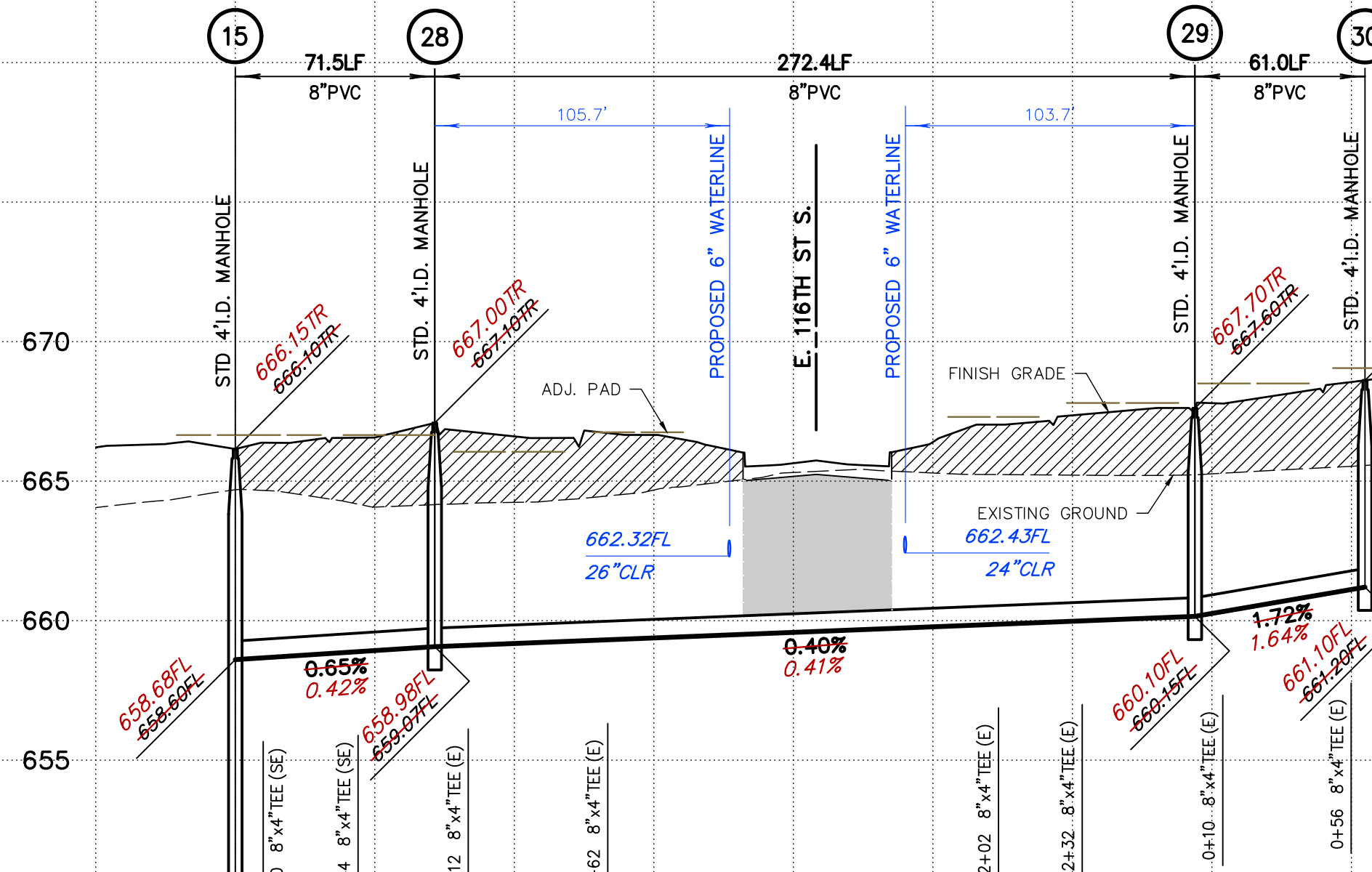
UTILITY LINES LOCATED UNDER PAVED STREETS SHALL BE LAID IN TYPE A AGGREGATE BASE AND THE TRENCH COMPLETELY FILLED TO SUBGRADE WITH TYPE A AGGREGATE BASE COMPACTED TO 95% STANDARD DENSITY, OR FLOWABLE FILL, AS SHOWN ON PROFILES.

THESE ABBREVIATED RECORD DRAWINGS REFLECT FIELD NOTES, MEASUREMENTS AND SURVEY DATA RELATED TO THE STORM DRAINS, SANITARY SEWER AND WATER MAINS THAT ARE SUBJECT TO PUBLIC MAINTENANCE. THIS INFORMATION HAS BEEN PREPARED IN ACCORDANCE WITH CITY REQUIREMENTS AS OF OUR LAST FIELD VISIT ON NOVEMBER 2, 2022.

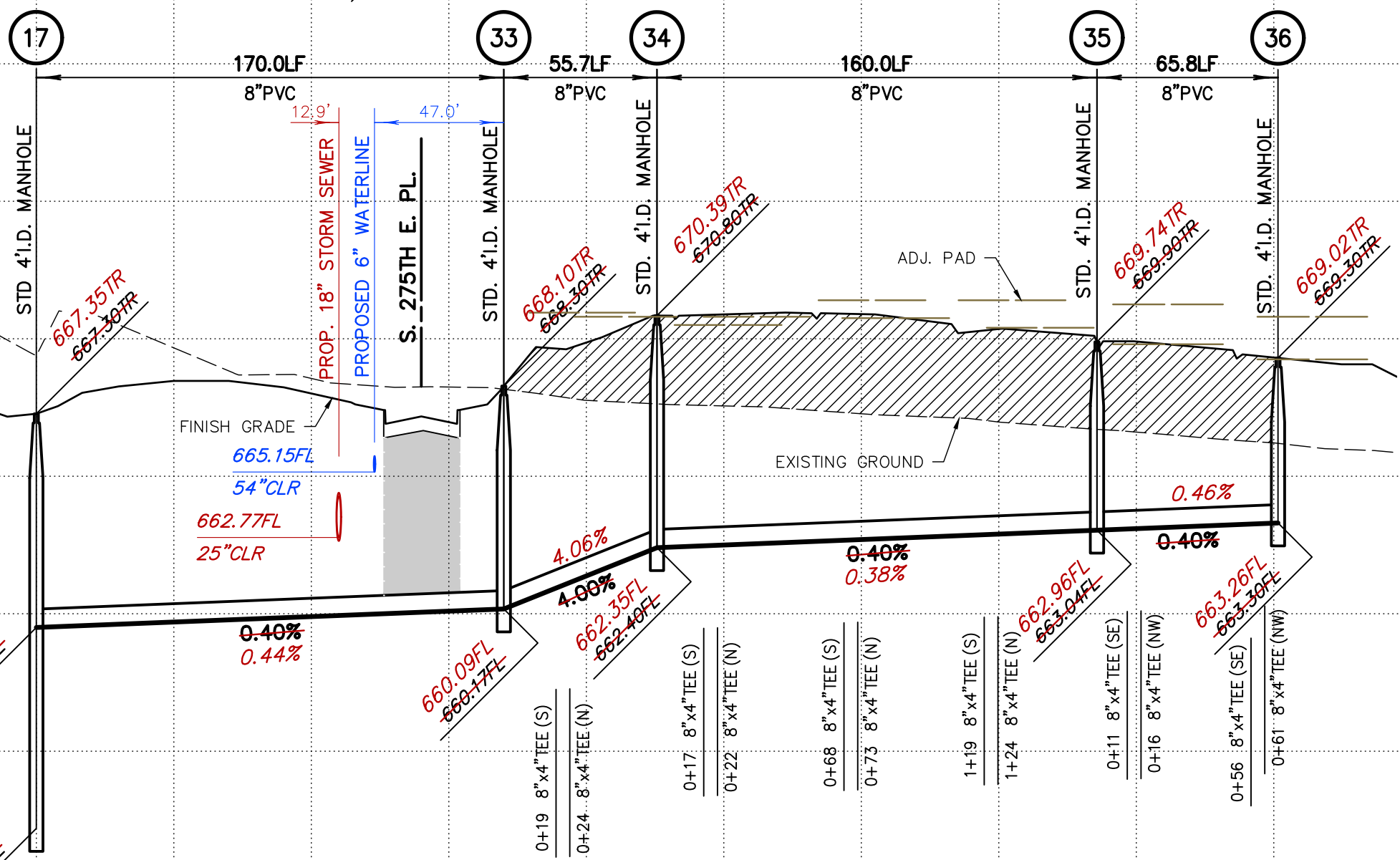
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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

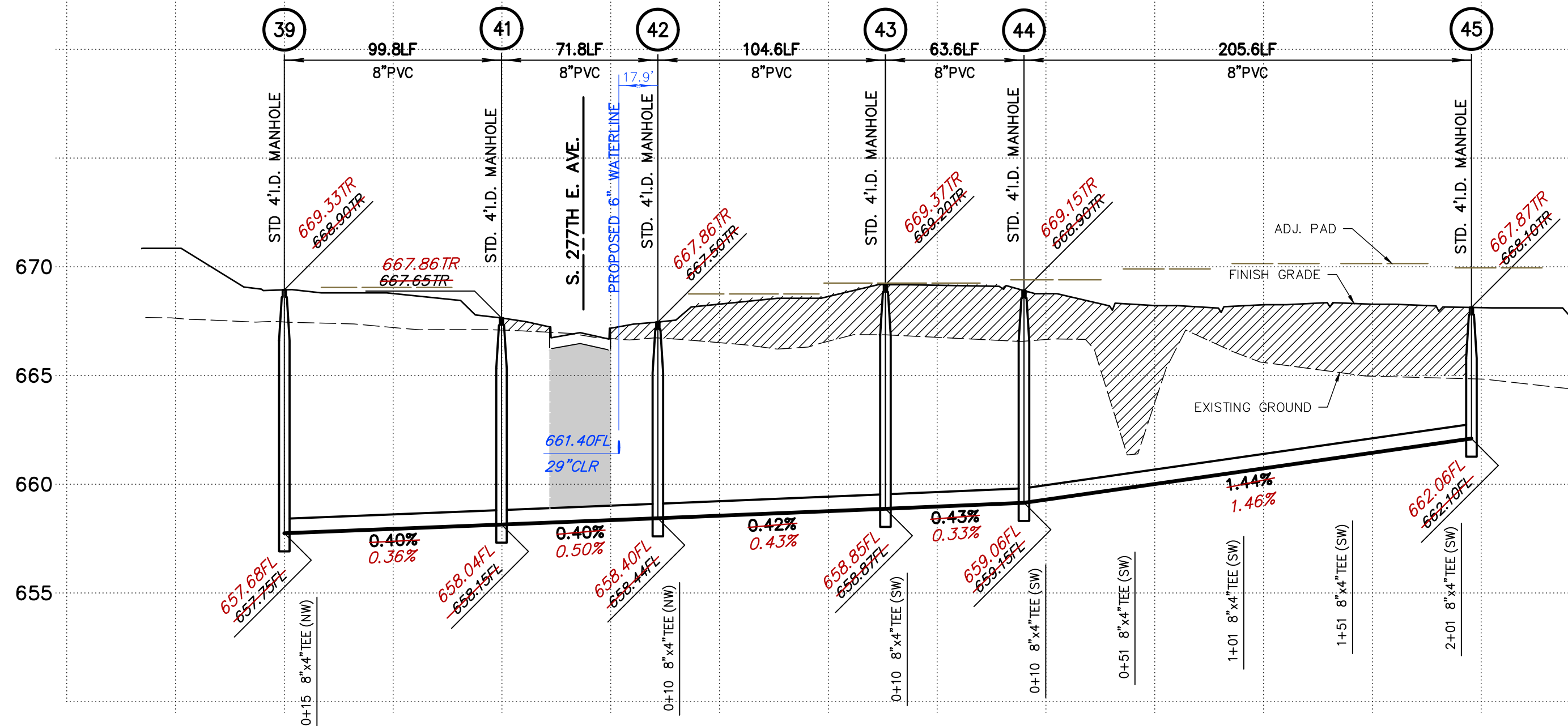
11.9.2022



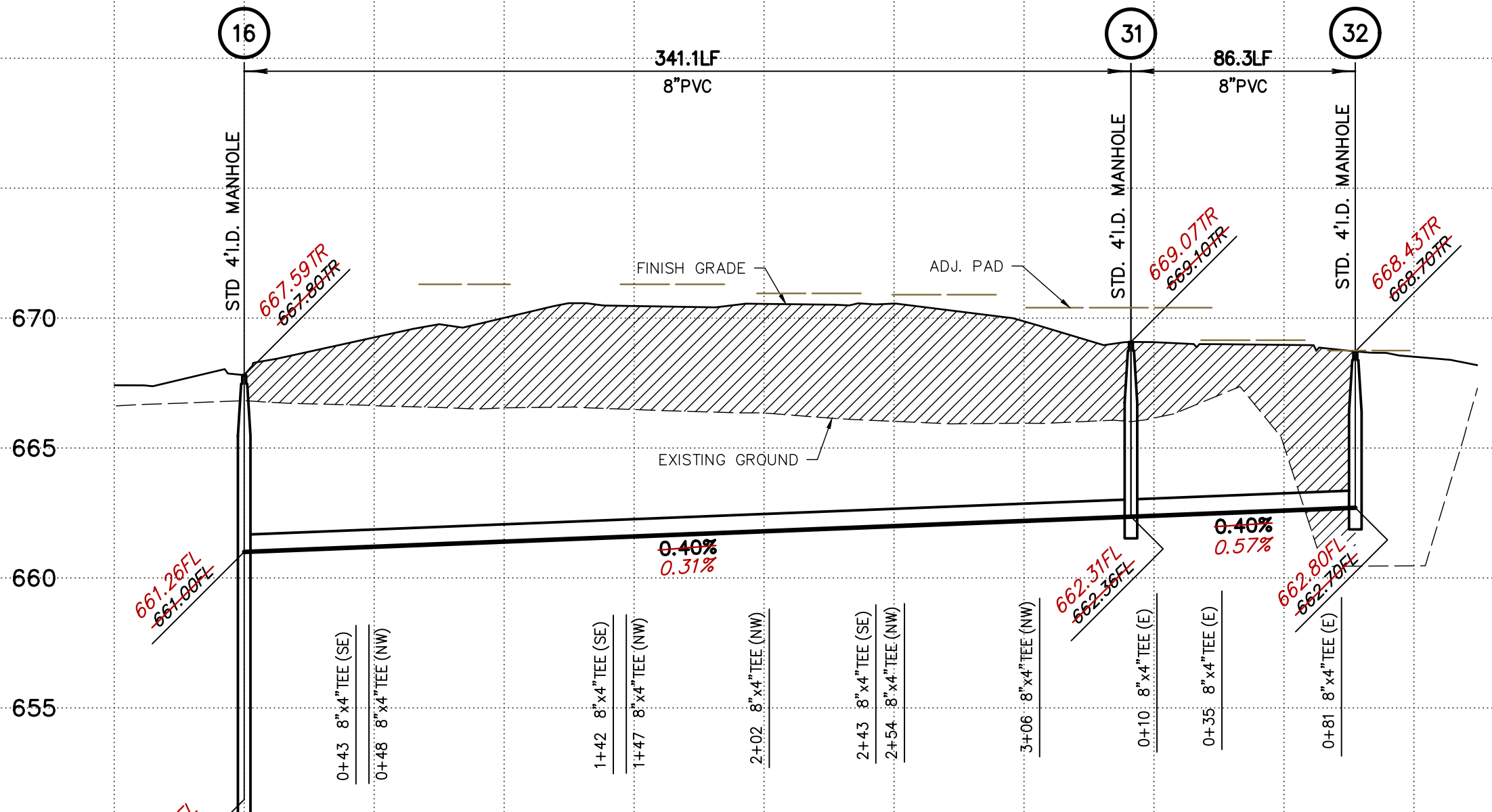
Sewer Line C1



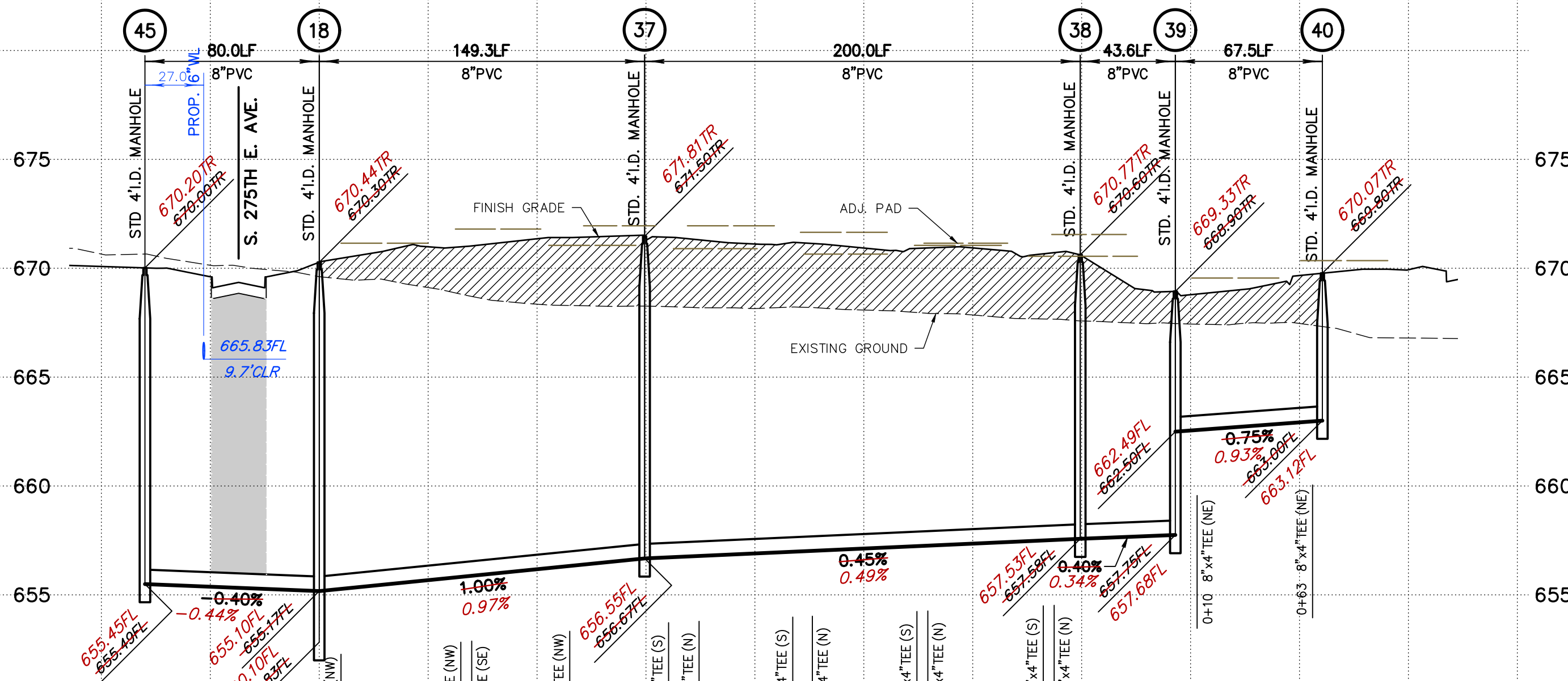
Sewer Line E



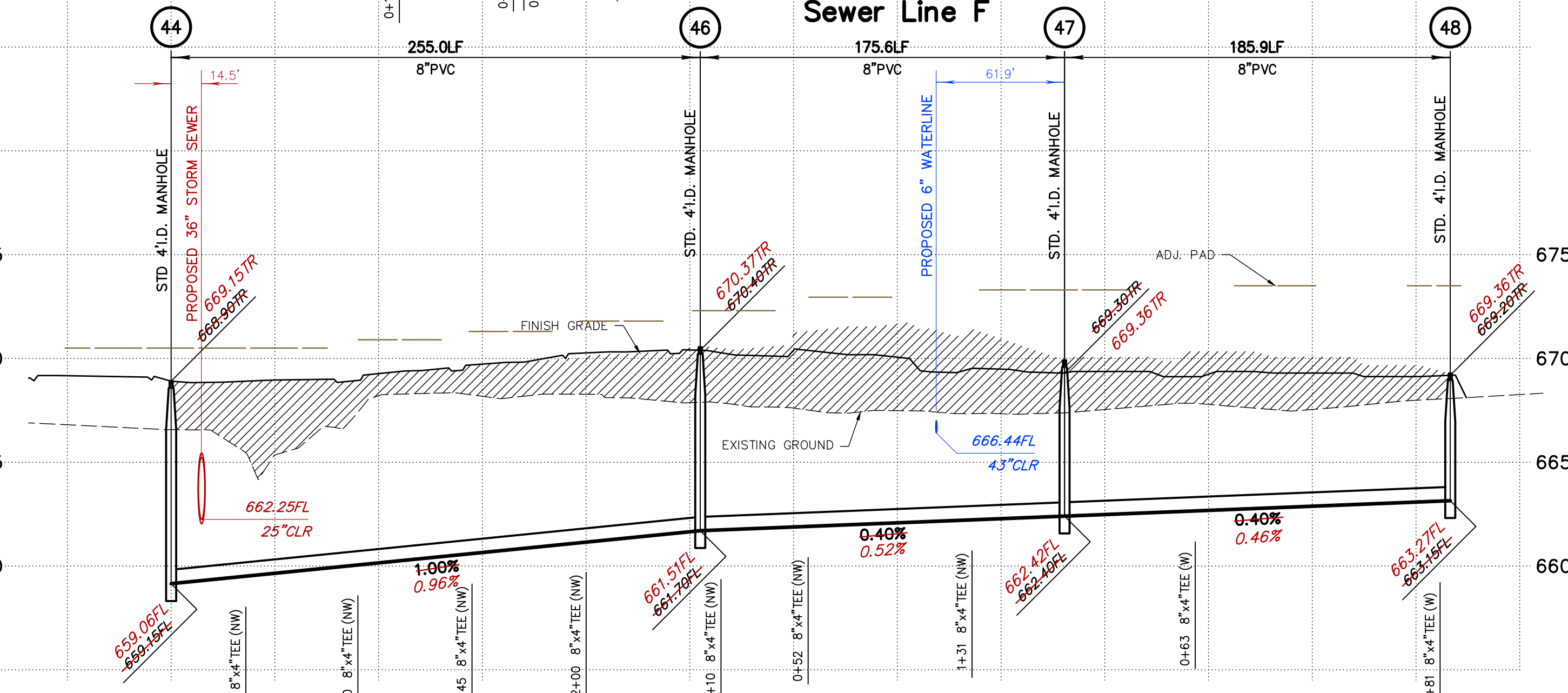
Sewer Line G



Sewer Line D



Sewer Line F



Sewer Line H



Tanner Consulting LLC
CIVIL ENGINEERING | LAND SURVEYING
LANDSCAPE ARCHITECTURE | PLANNING

5323 SOUTH LEWIS AVENUE
TULSA, OKLAHOMA 74105-6539
OFFICE: 918.745.9929
www.tannerbaltshop.com

CERTIFICATE OF AUTHORIZATION NO.
OK CA 2661 EXP. 6/30/2023



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1ST SUBMITTAL	11/18/20
2ND SUBMITTAL	01/20/21
FIELD CHANGE 1	09/23/21
PLOT DATE: 11/11/22	

ALL CONSTRUCTION TO BE IN STRICT ACCORDANCE WITH CURRENT CITY OF COWETA STANDARDS AND SPECIFICATIONS (INCLUDING O.D.T. 2009 EDITION).

The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

PROJECT: 20019
ISSUE DATE: 01/20/2021
ATLAS PAGE NO: 000

PLAN SCALE: (H) 1"=50'
(V) 1"=5'

Sanitary Sewer
Profiles (Lines
C-H)

SS07

General Notes

- 1.1 TOPOGRAPHIC INFORMATION SHOWN HEREIN WAS PROVIDED BY TANNER CONSULTING, LLC.
- 1.2 VERTICAL INFORMATION IS REFERENCED TO THE NORTH AMERICAN VERTICAL DATUM OF 1988 (NAVD 88). HORIZONTAL INFORMATION IS REFERENCED TO THE NORTH AMERICAN DATUM OF 1983 (NAD 83) (1993), OKLAHOMA STATE PLANE COORDINATE SYSTEM NORTH ZONE 3501, U.S. SURVEY FEET.
- 1.3 WHEREVER THE WORD "RWD #5" APPEARS HEREIN THE SAME SHALL CONCLUSIVELY BE DEEMED TO MEAN WAGONER COUNTY RURAL WATER DISTRICT #5 UNLESS THE CONTEXT CLEARLY DICTATES OTHERWISE.
- 1.4 THE CONTRACTOR SHALL BE RESPONSIBLE FOR OBTAINING ALL NECESSARY WORK ORDERS AND PERMITS FROM RWD #5, INCLUDING PROVISION OF BONDS AND INSURANCE AS REQUIRED.
- 1.5 THE CONTRACTOR SHALL NOTIFY RWD #5 AT LEAST 24 HOURS PRIOR TO START OF CONSTRUCTION.
- 1.6 ONE-TIME CONSTRUCTION STAKING SHALL BE PROVIDED BY THE OWNER. ANY RESTAKING WILL BE REQUESTED AND PAID FOR BY THE CONTRACTOR.
- 1.7 RIGHT-OF-WAY PERMIT IS REQUIRED FOR ALL WORK IN RIGHT-OF-WAY. PLEASE CALL 918-486-5458 FOR PERMIT INFORMATION.

PUD-R 13-02

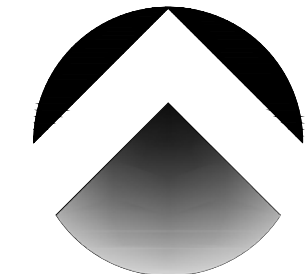
The Woods BLOCKS 1-5

PART OF THE NORTHWEST QUARTER (NW/4) AND PART OF THE NORTH HALF OF THE SOUTHWEST QUARTER (N/2 SW/4) OF SECTION THIRTY-SIX (36) TOWNSHIP EIGHTEEN (18) NORTH, RANGE FIFTEEN (15) EAST OF THE INDIAN MERIDIAN A SUBDIVISION WITHIN THE CITY OF COWETA, WAGONER COUNTY, STATE OF OKLAHOMA

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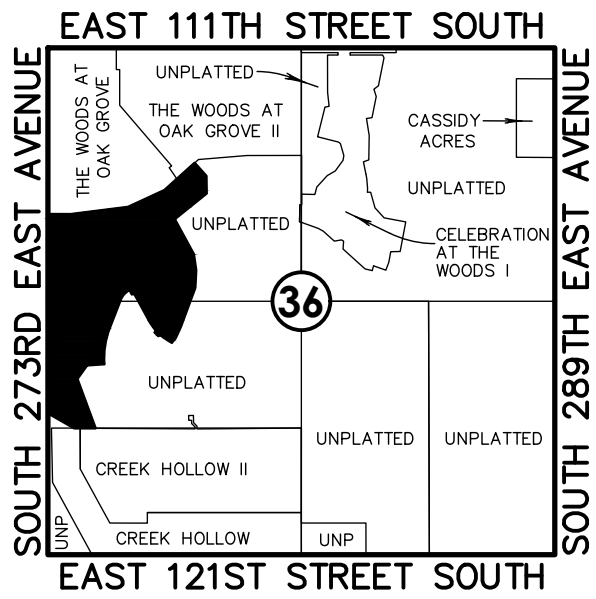
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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

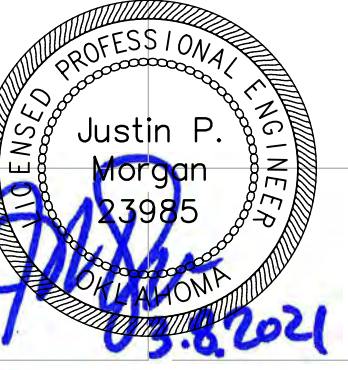


Scale: 1"= 100'
Tanner Consulting

R 15 E



Location Map
Scale: 1"= 2000'



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LANDSCAPE ARCHITECTURE | PLANNING

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1ST SUBMITTAL	03/08/21
A1/B1 PROFILE REV	04/01/21

1ST SUBMITTAL	03/08/21
A1/B1 PROFILE REV	04/01/21

PLOT DATE: 11/11/22

ALL CONSTRUCTION TO BE IN STRICT ACCORDANCE WITH CURRENT CITY OF COWETA STANDARDS AND SPECIFICATIONS (INCLUDING O.D.O.T. 2009 EDITION).

OWNER:

Tulsa L Dev., LLC

CONTACT: DEREK KENNEDY
EMAIL: DEREK.KENNEDY@RAUSCHCOLEMAN.COM
4058 North College
Suite 300 Box 9
Fayetteville, Arkansas 72703
Phone: (479) 455-9090

Waterline Index

- WL01 - WATERLINE COVER SHEET
- WL02 - WATERLINE PLAN (NORTH)
- WL03 - WATERLINE PLAN (SOUTH)
- WL04 - WATERLINE PROFILES (LINE A & B)
- WL05 - WATERLINE PROFILES (LINE B - E)
- WL06 - WATERLINE DETAILS

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Legend

- BLDG BUILDING
- BM BENCHMARK
- B/L BUILDING LINE
- CHBS CHISELED BOX, SET
- CL CENTERLINE
- CO SEWER CLEAN-OUT
- CONC CONCRETE
- COR CORNER
- EPED ELECTRIC PEDESTAL
- ESMT EASEMENT
- FH FIRE HYDRANT
- FL FLOWLINE
- FLT FLOWLINE, THROAT
- FNC FENCE
- FND FOUND
- G GUTTER
- GUY GUY ANCHOR
- HEP HORIZONTAL ELLIPTICAL PIPE
- IP IRON PIN
- IPF IRON PIN, FOUND
- IPS IRON PIN, SET
- MAE MUTUAL ACCESS ESMT
- OE OVERHEAD ELECTRIC
- PFE PIN FLAG, ELECTRIC
- PFT PIN FLAG, TELEPHONE
- PP POWER POLE
- PPD POWER POLE WITH DIP
- PVC POLYVINYL CHLORIDE PIPE
- R RADIUS
- RCP REINFORCED CONCRETE PIPE
- RWE RESTRICTED WATERLINE ESMT
- R/W RIGHT-OF-WAY
- SD STORM DRAIN
- SDPS STORM DRAIN END SECTION
- SDHW STORM DRAIN HEADWALL
- SDIN STORM DRAIN INLET
- SDMH STORM DRAIN MANHOLE
- SF SQUARE FEET
- SS SANITARY SEWER
- SSMH SANITARY SEWER MANHOLE
- SY SQUARE YARDS
- TC TOP OF CURB
- TG TOP OF GRATE
- TP TOP OF PAVING
- TPED TELEPHONE PEDESTAL
- TR TOP OF RIM
- WL WATERLINE
- WM WATER METER
- WMH WATER MANHOLE
- WV WATER VALVE
- UG UNDERGROUND GAS LINE
- UE UNDERGROUND ELECTRIC
- UT UNDERGROUND TELEPHONE
- U/E UTILITY EASEMENT
- XFMR TRANSFORMER

The Woods Phase 1

Part of the NW/4 and N/2 SW/4 Section 36 T-18-N R-15-E
Coweta, Oklahoma

PROJECT: 20019
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PLAN SCALE: (H) 1" = 100'
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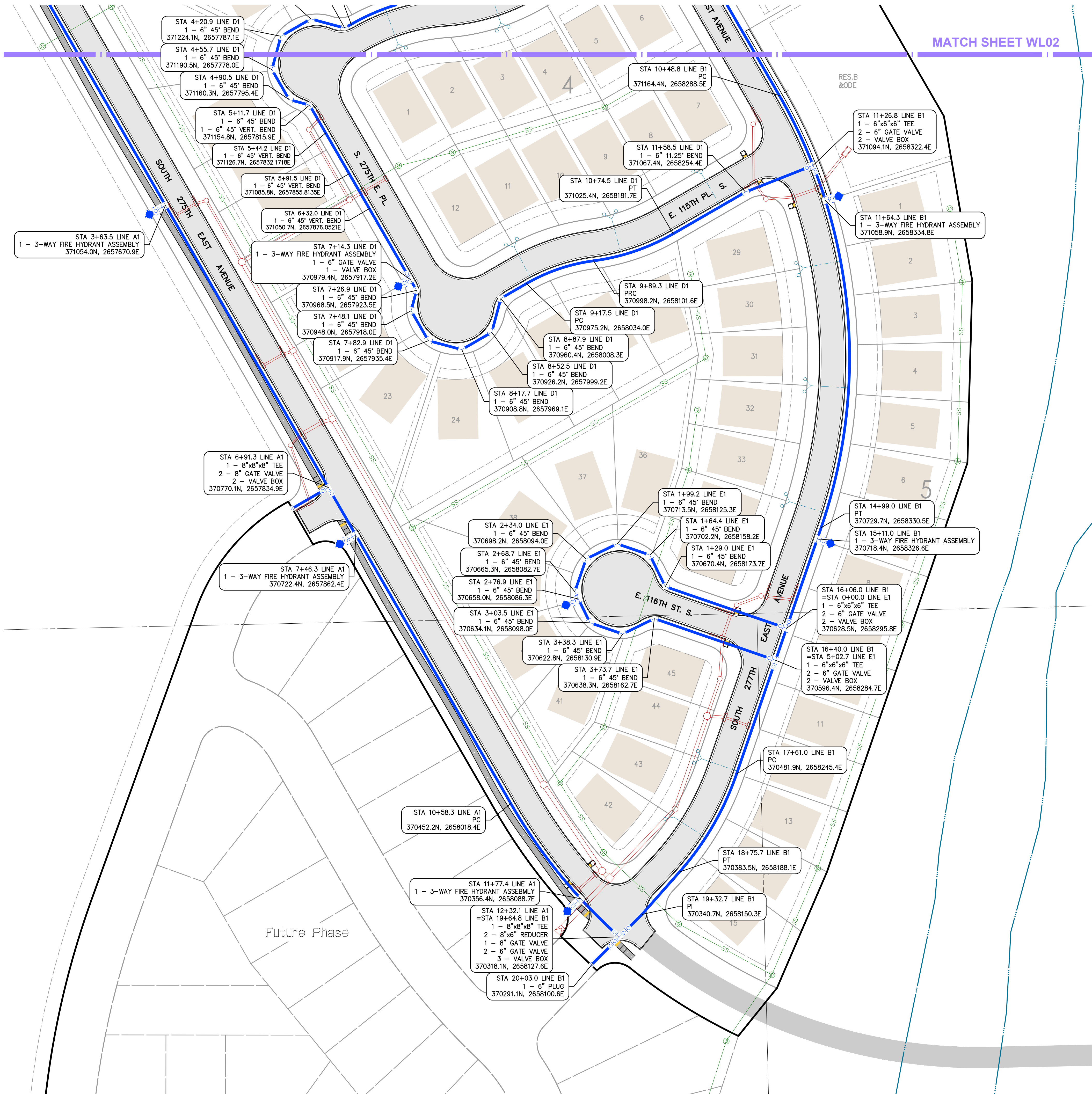
**Waterline
Cover Sheet**

WL01

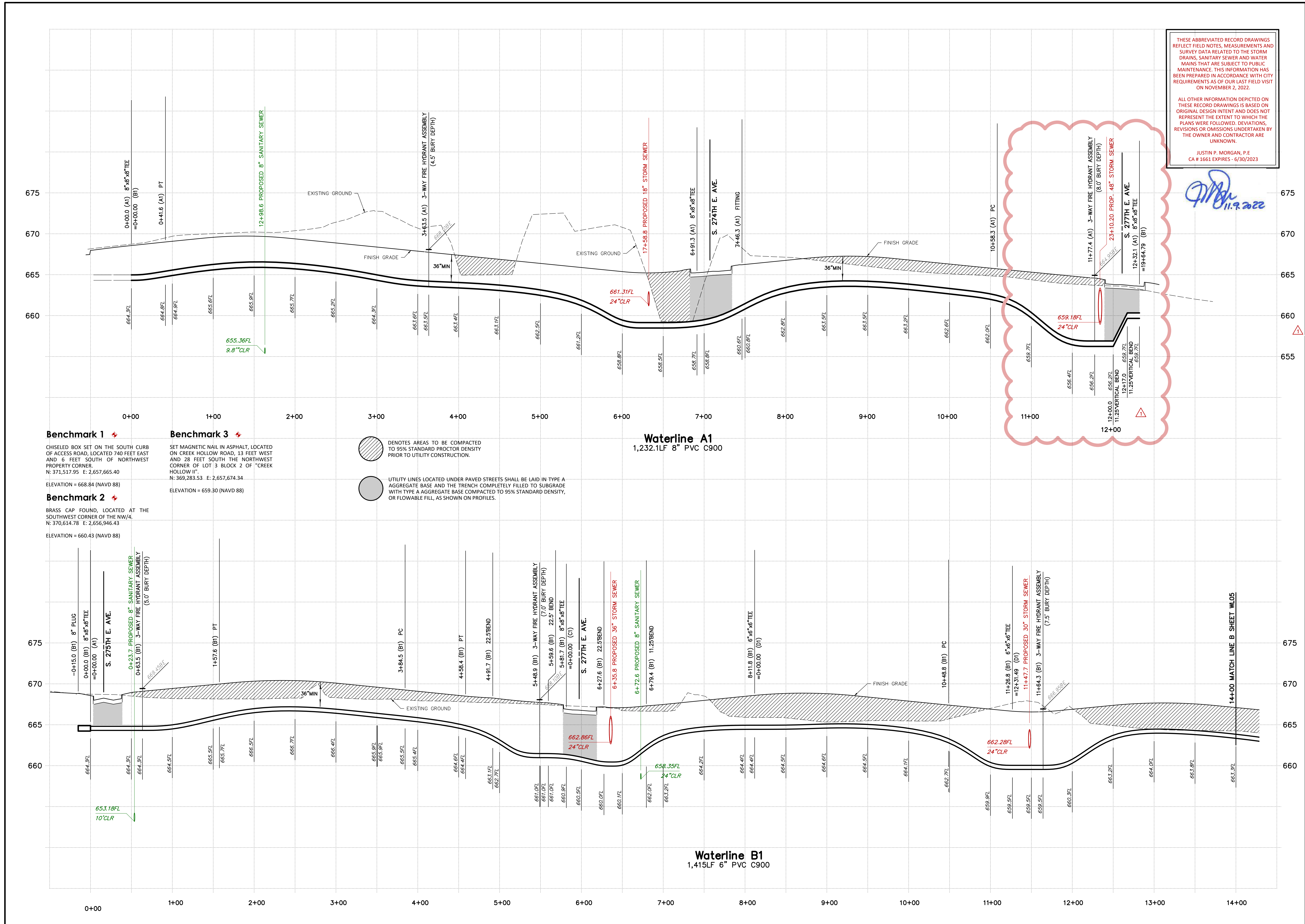
OF 06

Water Notes

- 2.1 ALL WATER DISTRIBUTION SYSTEMS SHALL BE DESIGNED IN ACCORDANCE WITH THE CURRENT WAGONER COUNTY RURAL WATER DISTRICT #5 (RWD#5) SPECIFICATIONS AND ALL CONSTRUCTION INSTALLATION SHALL MEET OR EXCEED RWD#5 CONSTRUCTION STANDARDS.
- 2.2 ALL WATER DISTRIBUTION SYSTEM CONSTRUCTION SHALL BE INSPECTED BY THE RWD#5 ENGINEER.
- 2.3 DIG THROUGH LOCATOR TAPE WILL BE BURIED 2 FEET ABOVE THE LINE.
- 2.4 WHEN C-900 PVC IS USED, A NO. 8 BARE COPPER WIRE SHALL BE TAPED TO THE TOP SURFACE OF THE PIPE AND CONNECTED TO EACH FIRE HYDRANT BY ATTACHING TO A BOLT, JUST ABOVE GROUND LEVEL.
- 2.5 ALL IRON PIPE AND FITTINGS SHALL BE POLYWRAPPED.
- 2.6 STREET CROSSINGS FOR MAIN LINES TWELVE (12) INCHES AND LARGER, SHALL BE PLACED IN CONDUIT.
- 2.7 ALL MAIN LINES SHALL HAVE A MINIMUM OF THREE (3) FEET AND A MAXIMUM OF EIGHT (8) FEET OF COVER, UNLESS OTHERWISE SHOWN HEREIN.
- 2.8 BEDDING, BACKFILL, AND COMPACTION OVER WATER LINES SHALL BE IN ACCORDANCE WITH STANDARD DETAILS HEREIN. BACKFILL AND COMPACTION REQUIREMENT FOR STREET CROWNING SHALL EXTEND TWO (2) FEET BACK OF CURB.
- 2.9 ALL WATER DISTRIBUTION SYSTEM LINES, EXCEPT DEAD END FOR FIRE HYDRANTS ONLY AND AS NOTED OTHERWISE FOR FUTURE CONNECTIONS, SHALL BE LOOPED TO PROVIDE CIRCULATION.
- 2.10 DISTRIBUTION LINES SMALLER THAN FOUR (4) INCHES SHALL NOT BE INSTALLED.
- 2.11 FIRE HYDRANTS:
- A. FIRE HYDRANTS SHALL BE A MINIMUM 5 1/4 INCH NOZZLE TYPE AND OF THE KENNEDY, MUELLER, OR AMERICAN DARLING BRAND NAME.
- B. EACH HYDRANT SHALL BE SET WITH THE STREAMER NOZZLE FACING THE STREET AND WITH A MINIMUM CLEARANCE OF EIGHTEEN (18) INCHES ABOVE THE FINISHED GRADE.
- C. ALL EXPOSED PORTIONS OF FIRE HYDRANTS SHALL BE PAINTED WITH A SAFETY YELLOW ENAMEL AS MANUFACTURED BY GULDEN OR DUPONT.
- 2.12 WHEN WORKING IN OR ADJACENT TO EXISTING SUBDIVISIONS ONLY ONE (1) DAYS WORTH OF TRENCH MAY BE OPEN AT A GIVEN TIME. THIS REQUIREMENT MAY BE MODIFIED, IN WRITING BY THE RWD#5 ENGINEER, FOR A SPECIFIC PROJECT.
- 2.13 ROAD CLOSURES MUST BE COORDINATED A MINIMUM OF TWENTY FOUR (24) HOURS IN ADVANCE. ROADS WILL NOT BE CLOSED FOR OVER EIGHT (8) HOURS WITHOUT WRITTEN PERMISSION FROM THE WAGONER COUNTY ENGINEER.
- 2.14 ODEQ NOTE: IN ACCORDANCE WITH OAC 252-626-19-2(d), PROVIDE REACTION BLOCKING, TIE RODS, OR JOINTS DESIGNED TO PREVENT MOVEMENT AT ALL TEES, BENDS, PLUGS, AND HYDRANTS TO PREVENT MOVEMENT OF THE PIPE.
- 2.15 ODEQ NOTE: IN ACCORDANCE WITH OAC 252-626-19-2(e), TEST THE INSTALLED PIPE FOR LEAKAGE IN ACCORDANCE WITH AWWA STANDARD SPECIFICATIONS. LEAKAGE MUST NOT EXCEED 10 GAL/INCH DIAMETER PER MILE OF PIPE PER 24 HOURS AT 150 PSI TESTING PRESSURE.
- 2.16 ODEQ NOTE: IN ACCORDANCE WITH OAC 252-626-19-2(f), "DISINFECTION AND TESTING", DISINFECT ALL WATERLINES ACCORDING TO AWWA STANDARD SPECIFICATIONS. OBTAIN SAFE BACTERIOLOGICAL SAMPLES ON TWO CONSERVATIVE DAYS BEFORE PLACING THE WATERLINE INTO SERVICE.
- 2.17 ODEQ NOTE: IN ACCORDANCE WITH OAC 252-626-19-2(h), THE FOLLOWING MINIMUM SEPARATION DISTANCES ARE REQUIRED, MEASURED EDGE TO EDGE, BETWEEN WATER LINES AND OTHER UTILITIES, SHOULD OTHER UTILITIES BE ENCOUNTERED DURING CONSTRUCTION.
- A. 10-FEET HORIZONTALLY FROM SEWER LINES
- B. 2-FEET VERTICALLY FROM SEWER LINES WITH SEWER LINES ARRANGED SO THAT ITS JOINT WILL BE EQUIDISTANT FROM THE WATER LINE. MAINTAIN A MINIMUM OF 2-FEET OF VERTICAL SEPARATION BETWEEN WATER LINES AND ANY EXISTING OR PROPOSED STORM SEWERS, RAW WATER LINES, PETROLEUM PRODUCT LINES, NATURAL GAS LINES, AND OTHER BURIED UTILITIES.
- C. 5-FEET HORIZONTALLY FROM EXISTING OR PROPOSED STORM SEWERS, RAW WATER LINES, PETROLEUM PRODUCT LINES, NATURAL GAS LINES AND OTHER BURIED UTILITIES.
- D. LOCATE CAST IRON WATER LINES AT LEAST 10-FEET FROM ANY GASOLINE STORAGE TANKS AND PVC WATER LINES AT LEAST 50-FEET HORIZONTALLY FROM ANY GASOLINE STORAGE TANKS AND LINES.
- E. 15-FEET FROM ALL PARTS OF SEPTIC TANKS, ADSORPTION FIELDS, OR OTHER SEWAGE TREATMENT AND DISPOSAL SYSTEMS.
- F. WHEN IT IS IMPOSSIBLE TO OBTAIN SUCH HORIZONTAL OR VERTICAL SEPARATION BETWEEN THE WATER AND SEWER LINES, CONSTRUCT THE SEWER LINE OF WATER PIPE AND PRESSURE TEST IT TO ASSURE WATER TIGHTNESS.



P:\2020\2019\DWG\WLO4_11/11/2022 (04:25 AM, AMEBB, H, TANNER CONSULTING, LLC, OK, CA 266) EXP 6/30/2023



Justin P. Morgan
Professional Engineer
No. 13995
State of Oklahoma
3.8.2021

Tanner Consulting LLC
CIVIL ENGINEERING | LAND SURVEYING
LANDSCAPE ARCHITECTURE | PLANNING

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**BEFORE YOU DIG
CALL OKIE**

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MILESTONE

MILESTONE	DATE
1ST SUBMITTAL	03/08/21
A1/B1 PROFILE REV	04/01/21

PLOT DATE: 11/11/22

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ISSUE DATE: 03/08/2021
ATLAS PAGE NO: 000

PLAN SCALE: (H) 1"=50'
(V) 1"=5'

Waterline Profiles (Line A & B)

WL04

OF 06

Justin P. Morgan
Professional Engineer
No. 13395
State of Oklahoma
3.8.2021

Tanner Consulting LLC
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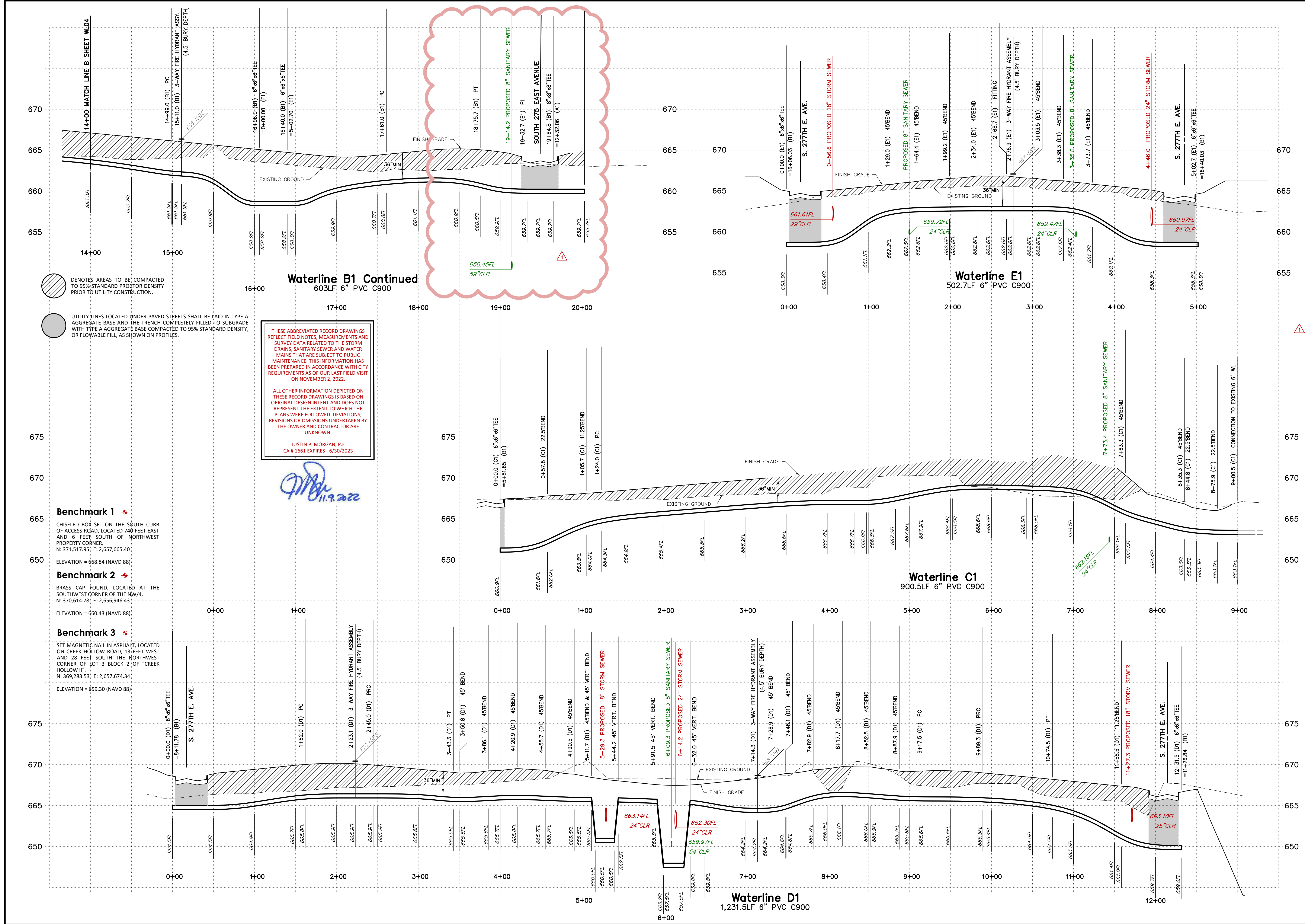
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ISSUE DATE: 03/08/2021
ATLAS PAGE NO: 000

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(V) 1"=5'

Waterline Profiles (Line B - E)

WL05

OF 06



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JUSTIN P. MORGAN, P.E.
CA # 1661 EXPIRES - 6/30/2023

11.7.2022

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ELEVATION = 659.30 (NAVD 88)

The Woods Ph. 1
Paving Bonds
3 - copies

MID-CONTINENT CASUALTY COMPANY

P. O. Box 1409
TULSA, OKLAHOMA 74101

MAINTENANCE BOND

BOND NUMBER 1024210

KNOW ALL MEN BY THESE PRESENTS:

THAT WE, Morton Excavating, LLC

PO Box 482 Coweta, OK 74429

as Principal,

and **MID-CONTINENT CASUALTY COMPANY**, an Ohio corporation, having its principal place of business in the City of Tulsa and State of Oklahoma,

as Surety, are held and firmly bound unto City of Coweta

310 Broadway Coweta, OK

as Obligee,

in the penal sum of Four Hundred Forty-four Thousand Nine Hundred Eighty-six Point One Two

Dollars (\$ 444,986.12),

lawful money of the United States of America, for the payment of which, well and truly to be made, we bind ourselves, and each of our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS the said Principal has constructed certain improvements described as follows:

The Woods Phase 1 - Paving

Which said improvements have been constructed to conform with specifications prepared by _____

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, that, if the said Principal shall maintain said improvements for a period of Two(2) year(s) against any failure due to defective workmanship or defective materials, said Two(2) year(s) period to begin with the date of completion and acceptance of such completed improvements described above, then this obligation shall be null and void, otherwise to remain in full force and effect, subject however to the following express provision:

The Obligee, by and through its proper representative, shall give the Principal and the Surety written notice of all repairs required to fulfill the terms of this maintenance guarantee; and the said Principal and Surety shall, after receipt of any such notice, be allowed a reasonable period of time in which to make any such repairs.

Signed, Sealed and Dated this 3rd day of January, 2023.

Kimberly Morton

Witness

Morton Excavating, LLC

Principal

By [Signature]

MID-CONTINENT CASUALTY COMPANY

By [Signature]

Kristin Lewis

Attorney-in-fact

MID-CONTINENT CASUALTY COMPANY

1437 South Boulder, Suite 200, Tulsa, Oklahoma 74119 • Ph: 918-587-7221 • Fax: 918-588-1296

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the **Mid-Continent Casualty Company**, a corporation organized and existing under and by virtue of the laws of the State of Ohio, does hereby nominate, constitute and appoint the person or persons named below, each individually if more than one is named, its true and lawful attorney-in-fact, for it and in its name, place and stead to execute on behalf of the said Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof. Travis E. Brown, Jamie Burris, John Kelly Deer, Vaughn P. Graham, Vaughn Paul Graham, Jr., Kristin Lewis, Mark Edward Long, Thomas Perrault, Stephen M. Poleman, Michael J. Swenton, all of TULSA, OK.

IN WITNESS WHEREOF, the **Mid-Continent Casualty Company** has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 13 day of September, 2021.



ATTEST:

MID-CONTINENT CASUALTY COMPANY

Sharon Hackl

Sharon Hackl, Assistant Secretary

Todd Bazata

Todd Bazata, Vice President

On this 13 day of September, 2021 before me personally appeared Todd Bazata, to me known, being duly sworn, deposes and says that s/he resides in Broken Arrow, Oklahoma, that s/he is a Vice President of **Mid-Continent Casualty Company**, the company described in and which executed the above instrument; that s/he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of her/his office under the By-Laws of said Company, and that s/he signed his name thereto by like authority.

STATE OF OKLAHOMA

} SS



Commission # 11008253

My Commission Expires: 09-08-23

COUNTY OF TULSA

Julie Callahan

Julie Callahan, Notary Public

This Power of Attorney is granted by authority of the following resolutions adopted by the Board of Directors of **Mid-Continent Casualty Company** by unanimous written consent dated September 25, 2009.

RESOLVED: That the President, the Executive Vice President, the several Senior Vice Presidents and Vice Presidents or any one of them, be and hereby is authorized, from time to time, to appoint one or more Attorneys-in-Fact to execute on behalf of the Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; to prescribe their respective duties and the respective limits of their authority; and to revoke any such appointment at any time.

RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract of suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

CERTIFICATION

I, Sharon Hackl, Assistant Secretary of **Mid-Continent Casualty Company**, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of September 25, 2009 have not been revoked and are now in full force and effect.



Signed and sealed this 3 day of January, 2023

Sharon Hackl

Sharon Hackl, Assistant Secretary



MORTEXC-01

CYOUNT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/30/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER
Rich & Cartmill, Inc.
2738 E. 51st Street, Suite 400
Tulsa, OK 74105

CONTACT NAME: Christine Yount
PHONE (A/C, No, Ext): (918) 293-7178
E-MAIL: cyount@rcins.com
ADDRESS:

FAX (A/C, No):

INSURER(S) AFFORDING COVERAGE

NAIC #

INSURER A : Ohio Security Ins Co

24082

INSURER B : OHIO CASUALTY INS CO

24074

INSURER C : American Fire & Casualty Company

24066

INSURER D :

INSURER E :

INSURER F :

INSURED

Morton Excavating, LLC
PO Box 482
Coweta, OK 74429

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	X COMMERCIAL GENERAL LIABILITY					
	CLAIMS-MADE X OCCUR		BKS55796017	6/1/2022	6/1/2023	EACH OCCURRENCE \$ 1,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000
						MED EXP (Any one person) \$ 15,000
						PERSONAL & ADV INJURY \$ 1,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER					GENERAL AGGREGATE \$ 2,000,000
	POLICY PRO-JECT LOC					PRODUCTS - COMP/OP AGG \$ 2,000,000
	OTHER					\$
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (Ea accident) \$
	ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS					BODILY INJURY (Per person) \$
	HIRED AUTOS ONLY NON-OWNED AUTOS ONLY					BODILY INJURY (Per accident) \$
						PROPERTY DAMAGE (Per accident) \$
						\$
B	X UMBRELLA LIAB X OCCUR					EACH OCCURRENCE \$ 3,000,000
	EXCESS LIAB CLAIMS-MADE		USO55796017	6/1/2022	6/1/2023	AGGREGATE \$ 3,000,000
	DED X RETENTION \$ 10,000					\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N	XWA55796017	6/1/2022	6/1/2023	X PER STATUTE OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/ MEMBER EXCLUDED? (Mandatory in NH)	N/A				E L EACH ACCIDENT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below					E L DISEASE - EA EMPLOYEE \$ 1,000,000
						E L DISEASE - POLICY LIMIT \$ 1,000,000
B	Equipment Floater		BMO58677691	6/1/2022	6/1/2023	L/R Equip 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Project Description and Location:

The Woods Phase 1, 11800 South 274th East Ave, Coweta, OK 74429
Sanitary Sewer, Storm Sewer and Paving

CERTIFICATE HOLDER

CANCELLATION

City of Coweta
310 S Broadway
Coweta, OK 74429

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

The Woods Ph.1
Sanitary Sewer
Bonds
3 copies

MID-CONTINENT CASUALTY COMPANY

P. O. Box 1409
TULSA, OKLAHOMA 74101

MAINTENANCE BOND

BOND NUMBER 1024208

KNOW ALL MEN BY THESE PRESENTS:

THAT WE, Morton Excavating, LLC

PO Box 482 Coweta, OK 74429

as Principal,
and **MID-CONTINENT CASUALTY COMPANY**, an Ohio corporation, having its principal place of business in the City of Tulsa and State of Oklahoma,

as Surety, are held and firmly bound unto City of Coweta

310 Broadway Coweta, OK

as Obligor,

in the penal sum of Two Hundred Sixty-three Thousand Four Hundred Forty-seven Point Two Five

Dollars (\$ \$263,447.25),

lawful money of the United States of America, for the payment of which, well and truly to be made, we bind ourselves, and each of our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS the said Principal has constructed certain improvements described as follows:

The Woods Phase 1 - Sanitary Sewer

Which said improvements have been constructed to conform with specifications prepared by _____

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, that, if the said Principal shall maintain said improvements for a period of Two(2) year(s) against any failure due to defective workmanship or defective materials, said Two(2) year(s) period to begin with the date of completion and acceptance of such completed improvements described above, then this obligation shall be null and void, otherwise to remain in full force and effect, subject however to the following express provision:

The Obligor, by and through its proper representative, shall give the Principal and the Surety written notice of all repairs required to fulfill the terms of this maintenance guarantee; and the said Principal and Surety shall, after receipt of any such notice, be allowed a reasonable period of time in which to make any such repairs.

Signed, Sealed and Dated this 3rd day of January, 2023

Kimberly Morton
Witness

Morton Excavating, LLC

By

Nours Lh Principal

MID-CONTINENT CASUALTY COMPANY

By

Kristin Lewis
Kristin Lewis Attorney-in-fact

MID-CONTINENT CASUALTY COMPANY

1437 South Boulder, Suite 200, Tulsa, Oklahoma 74119 • Ph: 918-587-7221 • Fax: 918-588-1296

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the **Mid-Continent Casualty Company**, a corporation organized and existing under and by virtue of the laws of the State of Ohio, does hereby nominate, constitute and appoint the person or persons named below, each individually if more than one is named, its true and lawful attorney-in-fact, for it and in its name, place and stead to execute on behalf of the said Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof. Travis E. Brown, Jamie Burris, John Kelly Deer, Vaughn P. Graham, Vaughn Paul Graham, Jr., Kristin Lewis, Mark Edward Long, Thomas Perrault, Stephen M. Poleman, Michael J. Swenton, all of TULSA, OK.

IN WITNESS WHEREOF, the **Mid-Continent Casualty Company** has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 13 day of September, 2021.



ATTEST:

Sharon Hackl
Sharon Hackl, Assistant Secretary

MID-CONTINENT CASUALTY COMPANY

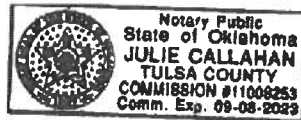
Todd Bazata
Todd Bazata, Vice President

On this 13 day of September, 2021 before me personally appeared Todd Bazata, to me known, being duly sworn, deposes and says that s/he resides in Broken Arrow, Oklahoma, that s/he is a Vice President of **Mid-Continent Casualty Company**, the company described in and which executed the above instrument; that s/he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of her/his office under the By-Laws of said Company, and that s/he signed his name thereto by like authority.

STATE OF OKLAHOMA

} SS

COUNTY OF TULSA



Commission # 11008253

My Commission Expires: 09-08-23

Julie Callahan

Julie Callahan, Notary Public

This Power of Attorney is granted by authority of the following resolutions adopted by the Board of Directors of **Mid-Continent Casualty Company** by unanimous written consent dated September 25, 2009.

RESOLVED: That the President, the Executive Vice President, the several Senior Vice Presidents and Vice Presidents or any one of them, be and hereby is authorized, from time to time, to appoint one or more Attorneys-in-Fact to execute on behalf of the Company, as surety, any and all bonds, undertakings and contracts of suretyship, or other written obligations in the nature thereof; to prescribe their respective duties and the respective limits of their authority; and to revoke any such appointment at any time.

RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract of suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

CERTIFICATION

I, Sharon Hackl, Assistant Secretary of **Mid-Continent Casualty Company**, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of September 25, 2009 have not been revoked and are now in full force and effect.



Signed and sealed this 3 day of January, 2023

Sharon Hackl
Sharon Hackl, Assistant Secretary



MORTEXC-01

CYOUNT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/30/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Rich & Cartmill, Inc. 2738 E. 51st Street, Suite 400 Tulsa, OK 74105	CONTACT NAME: Christine Yount PHONE (A/C, No, Ext): (918) 293-7178 E-MAIL ADDRESS: cyount@rcins.com FAX (A/C, No):
INSURED Morton Excavating, LLC PO Box 482 Coweta, OK 74429	INSURER(S) AFFORDING COVERAGE INSURER A: Ohio Security Ins Co NAIC # 24082 INSURER B: OHIO CASUALTY INS CO 24074 INSURER C: American Fire & Casualty Company 24066 INSURER D: INSURER E: INSURER F:

COVERAGES		CERTIFICATE NUMBER:		REVISION NUMBER:		
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.						
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	X COMMERCIAL GENERAL LIABILITY					
	CLAIMS-MADE X OCCUR		BKS55796017	6/1/2022	6/1/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER					
	POLICY PRO-JECT LOC					
	OTHER:					
	AUTOMOBILE LIABILITY					COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS					
	HIRED AUTOS ONLY NON-OWNED AUTOS ONLY					
B	X UMBRELLA LIAB X OCCUR					
	EXCESS LIAB CLAIMS-MADE		USO55796017	6/1/2022	6/1/2023	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000
	DED X RETENTION \$ 10,000					
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y/N				
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N/A	XWA55796017	6/1/2022	6/1/2023	X PER STATUTE OTH-ER \$ 1,000,000 E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below					
B	Equipment Floater		BMO58677691	6/1/2022	6/1/2023	L/R Equip 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Project Description and Location:

The Woods Phase 1, 11800 South 274th East Ave, Coweta, OK 74429

Sanitary Sewer, Storm Sewer and Paving

CERTIFICATE HOLDER

CANCELLATION

City of Coweta
310 S Broadway
Coweta, OK 74429

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Lory D Holmes

The Woods Ph. 1

Storm Sewer
Bonds

3- copies

MID-CONTINENT CASUALTY COMPANY

P. O. Box 1409
TULSA, OKLAHOMA 74101

MAINTENANCE BOND

BOND NUMBER 1024209

KNOW ALL MEN BY THESE PRESENTS:

THAT WE, Morton Excavating, LLC

PO Box 482 Coweta, OK 74429

as Principal,
and **MID-CONTINENT CASUALTY COMPANY**, an Ohio corporation, having its principal place of business in the City of Tulsa and State of Oklahoma,

as Surety, are held and firmly bound unto City of Coweta

310 Broadway Coweta, OK

as Oblige,

in the penal sum of Two Hundred Thirty Thousand Six Hundred Forty-four Point Six Three

Dollars (\$ \$230,644.63).

lawful money of the United States of America, for the payment of which, well and truly to be made, we bind ourselves, and each of our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WHEREAS the said Principal has constructed certain improvements described as follows:

The Woods Phase 1 - Storm Sewer

Which said improvements have been constructed to conform with specifications prepared by _____

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION IS SUCH, that, if the said Principal shall maintain said improvements for a period of Two(2) year(s) against any failure due to defective workmanship or defective materials, said Two(2) year(s) period to begin with the date of completion and acceptance of such completed improvements described above, then this obligation shall be null and void, otherwise to remain in full force and effect, subject however to the following express provision:

The Oblige, by and through its proper representative, shall give the Principal and the Surety written notice of all repairs required to fulfill the terms of this maintenance guarantee; and the said Principal and Surety shall, after receipt of any such notice, be allowed a reasonable period of time in which to make any such repairs.

Signed, Sealed and Dated this 3rd day of January, 2023.

4 Kimberly Morton

Witness

Morton Excavating, LLC

By [Signature]

Principal

MID-CONTINENT CASUALTY COMPANY

By [Signature]

Kristin Lewis

Attorney-in-fact

MID-CONTINENT CASUALTY COMPANY

1437 South Boulder, Suite 200, Tulsa, Oklahoma 74119 • Ph: 918-587-7221 • Fax: 918-588-1296

POWER OF ATTORNEY

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IN WITNESS WHEREOF, the **Mid-Continent Casualty Company** has caused these presents to be signed and attested by its appropriate officers and its corporate seal hereunto affixed this 13 day of September, 2021.



ATTEST:

Sharon Hackl
Sharon Hackl, Assistant Secretary

MID-CONTINENT CASUALTY COMPANY

Todd Bazata
Todd Bazata, Vice President

On this 13 day of September, 2021 before me personally appeared Todd Bazata, to me known, being duly sworn, deposes and says that s/he resides in Broken Arrow, Oklahoma, that s/he is a Vice President of **Mid-Continent Casualty Company**, the company described in and which executed the above instrument; that s/he knows the seal of the said Company; that the seal affixed to the said instrument is such corporate seal; that it was so affixed by authority of her/his office under the By-Laws of said Company, and that s/he signed his name thereto by like authority.

STATE OF OKLAHOMA

} SS

COUNTY OF TULSA



Commission # 11008253

My Commission Expires: 09-08-23

Julie Callahan

Julie Callahan, Notary Public

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RESOLVED FURTHER: That the Company seal and the signature of any of the aforesaid officers and any Secretary or Assistant Secretary of the Company may be affixed by facsimile to any power of attorney or certificate of either given for the execution of any bond, undertaking, contract of suretyship, or other written obligation in the nature thereof, such signature and seal when so used being hereby adopted by the Company as the original signature of such officer and the original seal of the Company, to be valid and binding upon the Company with the same force and effect as though manually affixed.

CERTIFICATION

I, Sharon Hackl, Assistant Secretary of **Mid-Continent Casualty Company**, do hereby certify that the foregoing Power of Attorney and the Resolutions of the Board of Directors of September 25, 2009 have not been revoked and are now in full force and effect.



Signed and sealed this 3 day of January, 2023

Sharon Hackl
Sharon Hackl, Assistant Secretary



MORTEXC-01

CYOUNT

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/30/2022

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PRODUCER Rich & Cartmill, Inc. 2738 E. 51st Street, Suite 400 Tulsa, OK 74105	CONTACT NAME: Christine Yount PHONE (A/C, No, Ext): (918) 293-7178 E-MAIL ADDRESS: cyount@rcins.com FAX (A/C, No):
INSURED Morton Excavating, LLC PO Box 482 Coweta, OK 74429	INSURER(S) AFFORDING COVERAGE INSURER A: Ohio Security Ins Co NAIC # 24082 INSURER B: OHIO CASUALTY INS CO 24074 INSURER C: American Fire & Casualty Company 24066 INSURER D: INSURER E: INSURER F:

COVERAGES		CERTIFICATE NUMBER:		REVISION NUMBER:		
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INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A X	COMMERCIAL GENERAL LIABILITY					
	CLAIMS-MADE X OCCUR		BKS55796017	6/1/2022	6/1/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER					
	POLICY	PRO-JECT	LOC			
	OTHER:					
	AUTOMOBILE LIABILITY					
	ANY AUTO OWNED AUTOS ONLY	SCHEDULED AUTOS			COMBINED SINGLE LIMIT (Ea accident) \$	
	HIRED AUTOS ONLY	NON-OWNED AUTOS ONLY			BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$	
B X	UMBRELLA LIAB X OCCUR					
	EXCESS LIAB CLAIMS-MADE		USO55796017	6/1/2022	6/1/2023	EACH OCCURRENCE \$ 3,000,000 AGGREGATE \$ 3,000,000
	DED X RETENTIONS	10,000				
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY	Y / N				
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	N / A	XWA55796017	6/1/2022	6/1/2023	X PER STATUTE OTH-ER \$ 1,000,000 E L EACH ACCIDENT \$ 1,000,000 E L DISEASE - EA EMPLOYEE \$ 1,000,000 E L DISEASE - POLICY LIMIT \$ 1,000,000
	If yes, describe under DESCRIPTION OF OPERATIONS below					
B	Equipment Floater		BMO58677691	6/1/2022	6/1/2023	L/R Equip 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Project Description and Location:
The Woods Phase 1, 11800 South 274th East Ave, Coweta, OK 74429
Sanitary Sewer, Storm Sewer and Paving

CERTIFICATE HOLDER

CANCELLATION

City of Coweta
310 S Broadway
Coweta, OK 74429

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



POST OFFICE BOX 850 • COWETA, OKLAHOMA 74429 • PH. (918) 486-2189 • FAX (918) 486-5366 • www.cityofcoweta-ok.gov

Memorandum

To: Honorable Mayor and City Council
From: Robyn Murray, Community Development Supervisor
Re: Sanitary Sewer Infrastructure
Date: January 9, 2023

BACKGROUND

Sewer line improvements were necessary to accommodate the growth north of 121st Street. Said improvements include a new 8" sewer line along the 274th Street Right-of-Way, an increase of the existing 8" sewer line in the Highway 51 Oklahoma Department of Transportation Right-of-Way to an 18" line, a new 18" sewer line bored under Highway 51 and the Union Pacific right-of-way, and an increase of the existing 12" sewer line in 20 ft utility easement along the west side of Highway 51 to an 18" line.

On 31 October 2022, Cowan Group Engineering recommended approval of the off-site sanitary sewer on the condition that the manhole rings be adjusted and aligned on Manhole 01. On 16 December 2022, the firm submitted a letter indicating that the condition had been met, and the off-site sewer meets the compliance standards for acceptance.

Plans have been received and approved by the Community Development Department and City Engineer. The two-year maintenance bonds, as required by the City of Coweta Subdivision Regulations, were received on 05 January 2023.

The developers request that the City accept the infrastructure improvements. Upon acceptance, the two-year maintenance period will begin.

STAFF RECOMMENDATION

Staff, in accordance with the recommendation from the Cowan Group Engineering firm, and the developer having met all relevant requirements as established by the Subdivision Regulations, recommends acceptance of the above-mentioned public improvements.

ATTACHMENTS

1. Resolution No. 2023-02
2. The Woods Off-Site Sanitary Sewer Plans
3. 31 October 2022 Conditional Letter of Acceptance – The Cowan Group Engineering
4. 16 December 2022 Letter Recommending Acceptance – The Cowan Group Engineering
5. Off-Site Sanitary Sewer Performance Bonds

RESOLUTION 2023-02

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA
ACCEPTING AS PUBLIC INFRASTRUCTURE SEWER SYSTEM IMPROVEMENTS
CONSTRUCTED IN ACCORDANCE WITH A CERTAIN PRIVATELY FUNDED PUBLIC
INFRASTRUCTURE IMPROVEMENTS AGREEMENT WITH TULSA L DEV., LLC**

WHEREAS, public improvements were made in certain easements for the expansion of the sanitary sewer by upgrading 12” sewer lines to 18” sewer lines for increased capacity in the City of Coweta, Oklahoma; and

WHEREAS, the design and construction of those public improvements meet the requirements of the City of Coweta’s Subdivision Regulations; and

WHEREAS, the City Engineer has received and reviewed the As-Built Construction Plans (Record Drawings), for those on-site public improvements; and

WHEREAS, the City has received the two-year maintenance bonds required by the City of Coweta’s Subdivision Regulations for said public improvements; and

WHEREAS, the City of Coweta Subdivision Regulations require that all public improvements be formally accepted by the Coweta City Council by resolution or ordinance.

THEREFORE, BE IT RESOLVED by the City Council of the City of Coweta, Oklahoma that the sewer system improvements are formally accepted by the City of Coweta as public property.

This Resolution is approved in open meeting by the City Council of the City of Coweta on this 9th day of January 2023.

Evette Young, Mayor

ATTEST:

Julie Casteen, City Clerk

APPROVED AS TO FORM:

Ronald D. Cates, City Attorney

EXECUTED IN TRIPLICATE

MAINTENANCE BOND

Bond No. GM224413

KNOW ALL MEN BY THESE PRESENTS, that we, Stronghand, LLC., hereinafter called the Principal, and the Great Midwest Insurance Company of, Houston, TX, a corporation duly organized under the laws of the State of Texas, hereinafter called the Surety, as Surety, are held and firmly bound unto City of Coweta, hereinafter call the Obligee, in the sum of Two Hundred Eighty Six Thousand Five Hundred Thirty Five and No/100 Dollars (\$286,535.00), for the payment of which sum well and truly to be made, the said Principal and the said Surety, bind ourselves, our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, said Principal entered into a written Contract with said Obligee dated November 15, 2021, for Woods Offsite Sewer - US Hwy 51 18" Sanitary Sewer SDR35 with 6 manholes, all in compliance with the plans and specifications therefor, made a part of said Contract and on file in the office of City of Coweta.

WHEREAS, this bond is given in compliance with Title 61, Oklahoma Statutes 2001, Section 113(B)(3).

NOW THEREFORE, if said Principal shall pay or cause to be paid to Obligee all damage, loss, and expense which may result by reason of defective materials and/or workmanship in connection with said work, occurring within a period of two (2) year after acceptance of said project by Obligee; and if Principal shall pay or cause to be paid all labor and materials, including the prime contractor and all subcontractors; and if Principal shall save and hold Obligee harmless from all damages, loss, and expense occasioned by, or resulting from, any failure whatsoever of said Principal, then this obligation shall be null and void, otherwise to be and remain in full force and effect.

It is further expressly agreed and understood by the parties hereto that no changes or alternations in said Contract and no deviations from the plan or mode of procedure herein fixed shall have the effect of releasing the sureties, or any of them, from the obligations of this Bond.

IN WITNESS WHEREOF, this instrument is executed in Three (3) counterparts, each of which shall be deemed an original, this 3rd day of January, 2023.

WITNESS AS TO PRINCIPAL

(Stronghand, LLC
(PRINCIPAL
(
(BY: _____

Benjamin K. Farley
WITNESS AS TO SURETY
Benjamin K. Farley

(Great Midwest Insurance Company
(SURETY
(
(BY: S-McCg Jr.
(ATTORNEY-IN-FACT
(Sean McCauley, Jr.

IMPORTANT: Surety companies executing bonds must appear on the Treasury Department's most current list (Circular 570 as amended) and be authorized to transact business in the State of Oklahoma. Attach a certified Copy of the Power of Attorney.

POWER OF ATTORNEY
Great Midwest Insurance Company

KNOW ALL MEN BY THESE PRESENTS, that **GREAT MIDWEST INSURANCE COMPANY**, a Texas Corporation, with its principal office in Houston, TX, does hereby constitute and appoint:

Sean McCauley, Jr., Claudia Nuñez, Benjamin K. Farley, Sam Duckett, Katie Rooney

its true and lawful Attorney(s)-In-Fact to make, execute, seal and deliver for, and on its behalf as surety, any and all bonds, undertakings or other writings obligatory in nature of a bond.

This authority is made under and by the authority of a resolution which was passed by the Board of Directors of **GREAT MIDWEST INSURANCE COMPANY**, on the 1st day of October, 2018 as follows:

Resolved, that the President, or any officer, be and hereby is, authorized to appoint and empower any representative of the Company or other person or persons as Attorney-In-Fact to execute on behalf of the Company any bonds, undertakings, policies, contracts of indemnity or other writings obligatory in nature of a bond not to exceed Ten Million dollars (\$10,000,000.00), which the Company might execute through its duly elected officers, and affix the seal of the Company thereto. Any said execution of such documents by an Attorney-In-Fact shall be as binding upon the Company as if they had been duly executed and acknowledged by the regularly elected officers of the Company. Any Attorney-In-Fact, so appointed, may be removed in the Company's sole discretion and the authority so granted may be revoked as specified in the Power of Attorney.

Resolved, that the signature of the President and the seal of the Company may be affixed by facsimile on any power of attorney granted, and the signature of the Secretary, and the seal of the Company may be affixed by facsimile to any certificate of any such power and any such power or certificate bearing such facsimile signature and seal shall be valid and binding on the Company. Any such power so executed and sealed and certificate so executed and sealed shall, with respect to any bond of undertaking to which it is attached, continue to be valid and binding on the Company.

IN WITNESS THEREOF, **GREAT MIDWEST INSURANCE COMPANY**, has caused this instrument to be signed by its President, and its Corporate Seal to be affixed this 11th day of February, 2021.



GREAT MIDWEST INSURANCE COMPANY

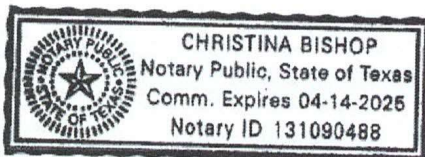
BY _____

Mark W. Haushill

Mark W. Haushill
President

ACKNOWLEDGEMENT

On this 11th day of February, 2021, before me, personally came Mark W. Haushill to me known, who being duly sworn, did depose and say that he is the President of **GREAT MIDWEST INSURANCE COMPANY**, the corporation described in and which executed the above instrument; that he executed said instrument on behalf of the corporation by authority of his office under the By-laws of said corporation.



BY _____

Christina Bishop

Christina Bishop
Notary Public

CERTIFICATE

I, the undersigned, Secretary of **GREAT MIDWEST INSURANCE COMPANY**, A Texas Insurance Company, DO HEREBY CERTIFY that the original Power of Attorney of which the foregoing is a true and correct copy, is in full force and effect and has not been revoked and the resolutions as set forth are now in force.

Signed and Sealed at Houston, TX this 3rd Day of January, 2023.



BY _____

Leslie K. Shaunty

Leslie K. Shaunty
Secretary

"WARNING: Any person who knowingly and with intent to defraud any insurance company or other person, files and application for insurance of claim containing any materially false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act, which is a crime and subjects such person to criminal and civil penalties.

Oklahoma License #: 858081
NAIC #: 18694

State of Oklahoma



Oklahoma Insurance Department
3625 NW 56th Street, Suite 100
Oklahoma City, Oklahoma 73112

Whereas, the **GREAT MIDWEST INSURANCE COMPANY**, a company organized under the laws of **Texas**, and located at 9821 KATY FREEWAY STE 850, HOUSTON, TX, 77024-1206, having complied with the applicable laws of Oklahoma, is hereby licensed and authorized to transact the business of:

Accident & Health

Casualty (including vehicle)

Casualty (vehicle only)

Marine

Property

Surety (excluding bail)

Workers Compensation

This Certificate of Authority shall be perpetual and automatically renewed as of March 1st of every year, unless the company fails to qualify for renewal pursuant to the requirements of Title 36 of the Oklahoma Insurance Code.



IN TESTIMONY WHEREOF, I have hereunto set my Hand and affixed the Official Seal of the Insurance Commissioner at the City of Oklahoma City, State of Oklahoma, this 26th day of May, 2015.

A handwritten signature in black ink, reading "John D. Doak".

John D. Doak
Insurance Commissioner



October 31, 2022

Robyn Murray
Community Development Supervisor
City of Coweta
310 S Broadway
Coweta, OK 74429

**RE: The Woods Offsite Sanitary Sewer
Coweta, Oklahoma**

Dear Ms. Murray:

CGE has completed its inspection of the sanitary sewer for the subject project in reference to the approved plans and the City of Coweta's Regulations and Ordinances. It is our recommendation that the constructed sanitary sewer infrastructure be accepted contingent upon the adjustment and alignment of the manhole rings for Manhole 01.

A final inspection during the Woods Phase I development final inspection, an independent manhole inspection with a City Representative, or a photograph provided showing that the adjustment and alignment has been completed would be acceptable.

Thanks for your attention and should you have any questions please contact the undersigned.

Sincerely,

Cowan Group Engineering, LLC

A handwritten signature in blue ink, appearing to read 'R. Weltzheimer', written over a horizontal line.

Ronald G. Weltzheimer, P.E.

RGW/CRA/cra

Attachments

Cc: David Wyatt, P.E. – WDB Engineering, LLC



December 16, 2022

Robyn Murray
Community Development Supervisor
City of Coweta
PO Box 850
Coweta, OK 74429

**RE: The Woods – Offsite Sanitary Sewer
Final Construction
Coweta, Oklahoma**

Dear Ms. Murray:

CGE has completed its inspection of the Final Construction for the subject project.

Please accept this letter as a formal recommendation of approval all infrastructure per the approved plans and City of Coweta's Regulations and Ordinances.

Thanks for your attention and should you have any questions please contact the undersigned.

Sincerely,

Cowan Group Engineering, LLC

A handwritten signature in blue ink, appearing to read 'Ronald G. Weltzheimer'.

Ronald G. Weltzheimer, P.E.

RGW/cra

Attachments

Cc: Roger Kolman – City Manager – City of Coweta
Justin Morgan, P.E. – Engineer of Record – Tanner Consulting, LLC