



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, FEBRUARY 3, 2020 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 MORRIS _____
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. 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. Approval of the Minutes of the Regular Meeting
Approval of the minutes of the Coweta City Council Regular Meeting held on January 6, 2020.

Documents:

[200106 MINUTES OF THE JAN 2020 MEETING OF THE CITY COUNCIL.PDF](#)
 2. City of Coweta's 911 System Review
Approval of the quarterly financial results and operational activities of the City of Coweta's 911 system for the second quarter of Fiscal Year 2019-2020 in accordance with 63 O.S. §2815 (F).

Documents:

[FY20-Q2 911 REVIEW.PDF](#)
 3. Surplus of Obsolete Police Equipment
Approval of the surplus property list prepared by the Coweta Police Department listing obsolete equipment for disposal and directing the City Manager to take appropriate actions to dispose of said equipment.

Documents:

VI. OLD BUSINESS

1. Employee Awards

Presentation by Chief of Police Mike Bell regarding awards to Coweta Police Officers as follows: Officer Picket - Life Saving Award; Officer King - General Commendation; Officer Winters - General Commendation; and Officer Leak - General Commendation.

Documents:

[AWARDS PACKAGE TO CITY COUNCIL FEB 2020.PDF](#)

2. American Legion Centennial Monument Presentation

Presentation by members of the American Legion Post 226 regarding the status of the proposed American Legion Centennial Monument.

3. Presentation on Energy Efficiency

Presentation by representatives from Public Service Company of Oklahoma (PSO) regarding energy efficiency programs.

4. Fiscal Year 2018-2019 Audited Financial Report and Operating Report

Presentation of the annual audited financial report and operating report for the fiscal year ended June 30, 2019 and discussion and possible action to acknowledge receipt thereof.
(Julie Casteen, Assistant City Manager)

Documents:

[200203 STAFF REPORT ANNUAL AUDITED FINANCIAL STATEMENTS.PDF](#)
[FY19 COC ANNUAL REPORT-MOBILE.PDF](#)

5. Resolution Regarding Budget Amendments FY 19-20

Discussion and possible action regarding the adoption of Resolution No. 2020-05, 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, for Fiscal Year ending June 30, 2020.

(Julie Casteen, Assistant City Manager)

Documents:

[200203 STAFF REPORT CITY BUDGET AMENDMENT.PDF](#)
[200203 RESOLUTION 2020 05 AMENDING BUDGET.PDF](#)

6. Fire Department Equipment Agreement

Approval of an Oklahoma Department Agriculture, Food and Forestry Department of Defense Firefighting Property Agreement pertaining to monetary grants to the Coweta Fire Department for equipment and directing the Mayor to execute said agreement.

Documents:

[200203 STAFF REPORT FORESTRY DEPARTMENT AGREEMENT.PDF](#)
[FORESTRY AGREEMENT.PDF](#)

7. Purchase of new truck

Discussion and possible action to approve the purchase of a 2020 Chevrolet 3500 4x4 from Carter Chevrolet in an amount not to exceed Thirty Four Thousand Dollars (\$34,000) utilizing the State of Oklahoma Statewide Bid List SW0035 and directing the City Manager to execute all necessary documentation.

(Greg Edwards, Fire Chief)

Documents:

[200203 STAFF REPORT CHEVROLET 3500.PDF](#)
[TRUCK QUOTE.PDF](#)

8. Purchase of Kubota Tractor and Flail Mower for the Streets Department

Discussion and possible action on the purchase of a Kubata M7060HD Tractor and Flail Mower from Stewart Martin Equipment at a cost not to exceed \$36,500, utilizing Oklahoma Statewide contract SW196 and authorizing the City Manager to execute all necessary documents related thereto.

(Wes Richter)

Documents:

[200203 STAFF REPORT KUBOTA TRACTOR.PDF](#)
[2020-02-03-M7060HD WITH TRADE IN.PDF](#)

9. City Hall Roofing Bid

Discussion and possible action to award a bid to Oklahoma Roofing and Sheet Metal LLC, in the amount not to exceed \$155,000, including Administrative Fee, to replace the roof on the City Hall property at 310 S Broadway using the Oklahoma Office of Management and Enterprise Services' Roof Asset Management Program.

(Chip Cohrs, Community Development Director)

Documents:

[200203 STAFF REPORT CITY HALL ROOF PROJECT.PDF](#)
[COWETA CITY HALL PROPOSAL TPO.PDF](#)
[COWETA CITY HALL PROPOSAL.PDF](#)

10. Consider Re-Advertising the 2018 CDBG Water line Project

Discussion and possible action on a request to direct staff to reissue bids on the CDBG funded project to install domestic water lines in the Village Subdivision in Coweta, Oklahoma based upon project alternatives provided by McClelland Consulting Engineers.

(Chip Cohrs, Community Development Director)

Documents:

[200203 STAFF REPORT CDBG PROJECT.PDF](#)
[CDBG BUDGET 2018.PDF](#)
[OPINION OF PROBABLE COST 1-2-2020.PDF](#)

11. Alley Closure in Block 8 Orcutt Addition and Block 5 New Coweta

Discussion and possible action on the adoption of Ordinance 829, an ordinance of the City of Coweta, Oklahoma providing for and declaring the closing and vacation to public use of a 20-Foot wide alley located in Orcutt Addition to New Coweta, situated between Lots 1 through 19, Block 8; in Orcutt Addition to New Coweta, and Lots 1 through 6, Block 5; in New Coweta less South State Highway 51, in Section 18, Township 17 North, Range 16 East of the Indian Base and Meridian, City of Coweta, Wagoner County, Oklahoma and retaining the rights of any holder of a franchise or others determined by the governing body to have a special right to maintain their existing utilities, and retaining the absolute right to reopen the alleyway without expense to the municipality and declaring an emergency.

(Chip Cohrs, Community Development Director)

Documents:

[200203 STAFF REPORT ALLEYWAY CLOSURE.PDF](#)
[200203 ORDINANCE 829 VACATING AN ALLEYWAY.PDF](#)
[19SP10006 - ALLEY VACATION-ALLEY VACATION - R1.PDF](#)

12. Declaration of an Emergency Ordinance 829

Discussion and possible action to declare an emergency regarding Ordinance 829 making it effective immediately upon passage and approval.

13. Ordinance 830 Amending Chapter 18 of Zoning Code

Discussion and possible action on the adoption of Ordinance 830, an ordinance of the City of Coweta, Oklahoma amending Chapter 18 of the City of Coweta Zoning Code pertaining to signs by adding Section 18.17 Community Kiosk Signs, Amending Sections 18.12 and 18.14 for definitional purposes, amending the Table of Contents for Chapter 18 and declaring an emergency.

(Chip Cohrs, Community Development Director)

Documents:

[200203 STAFF REPORT CHAPTER 18 AMENDMENT.PDF](#)
[200203 ORDINANCE 830 AMENDING CHAPTER 18 OF THE ZONING CODE.PDF](#)
[4 KIOSK DIMENSIONAL V2.PDF](#)

14. Declaration of Emergency Ordinance 830

Discussion and possible action on the declaration of an emergency for Ordinance 830.

15. Ordinance 828 Regarding Capital Improvements Sales Tax

Discussion and possible action on the adoption of Ordinance 828, an ordinance of the City of Coweta, Oklahoma that: (A) levies and assesses a One Percent (1%) sales tax on the gross receipts of proceeds on taxable sales of goods and services, as defined in the ordinance, in the City of Coweta, Oklahoma in addition to all present sales taxes upon such gross receipts or proceeds for the purpose of funding capital improvements pertaining to road and street improvements, water and wastewater system improvements, storm sewer improvements, acquisition of parks maintenance equipment, improvements to public parks lands and facilities, improvements to public safety facilities, and acquisition of public safety vehicles and equipment, all within said city, and/or to be applied or pledged toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of said city for such purpose; (B) provides for such sales tax to begin July 1, 2020; (C) provides for the duration of such sales tax to be permanent; (D) prescribes procedures for the collection and remittance of such sales tax and penalties for the failure to do so; and (E) includes such other provisions, terms and conditions as necessary and lawful for the effective implementation and enforcement of this ordinance.

(Roger Kolman, City Manager)

Documents:

[200203 STAFF REPORT ORDINANCE 828.PDF](#)
[200203 ORDINANCE 828 CAPITAL IMPROVEMENTS SALES TAX.PDF](#)

16. Resolution 2020-04 Calling for Special Election

Discussion and possible action on the adoption of Resolution 2020-04, a resolution of the City Council of the City of Coweta, Oklahoma authorizing and directing the calling and holding of a special election in the City of Coweta, Oklahoma for the purpose of submitting to the registered voters of the City of Coweta, Oklahoma the question of whether Ordinance No. 828 levying a sales tax of One Percent (1%) for capital improvements for the City of Coweta, Oklahoma shall be approved.

(Roger Kolman, City Manager)

Documents:

[200203 RESOLUTION 2020 04 CALLING FOR ELECTION.PDF](#)

VII. NEW BUSINESS

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

VIII. 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
JANUARY 6, 2020 6:00 P.M.**

The members of the Coweta City Council met in regular session on Monday, January 6, 2020 at 6:00 p.m. in the Coweta City Hall, 310 S Broadway, Coweta, Oklahoma.

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

COUNCILMEMBERS ABSENT: None.

I. CALL TO ORDER

The meeting was called to order by Mayor Morris.

II. Pledge of Allegiance given

III. ROLL CALL

Roll call taken. Councilmembers were present and absent as shown above.

IV. GENERAL CITY COUNCIL COMMENTS

There were no comments.

V. CONSENT

Mayor Morris requested that item 3 on the consent agenda be considered separately.

Motion by Harold Chance, second by Evette Morris to approve the remaining consent calendar items:

1. Minutes of the Coweta City Council Regular Meeting held on December 2, 2019.
2. Approval of a continuance of the following item to the January 6, 2020 meeting: approval of the revised 2020 Holiday Schedule.

Aye: Harold Chance
Evette Morris
Naomi Hogue
Logan Brown
Randy Woodward

VII. OLD BUSINESS

1. Cemetery Pavilion (renumbered from Consent item 3)

Roger Kolman, City Manager, explained that quotes have been requested for a totally new enclosed pavilion to replace the existing pavilion. Mr. Kolman recommended that the item not be continued to the February 3, 2020 meeting. Instead, new bids would be presented for possible approval at a later date.

**MINUTES OF THE COWETA CITY COUNCIL REGULAR MEETING
JANUARY 6, 2020 6:00 P.M.**

Motion by Harold Chance, second by Logan Brown to deny the continuance of the Cemetery Pavilion item to February 3, 2020.

Aye: Harold Chance
Logan Brown
Randy Woodward
Evette Morris
Naomi Hogue

**2. Acceptance of Infrastructure Improvements for Stonebrook Subdivision
(renumbered from item 1)**

Chip Cohrs, City Engineer, stated that H2 Investment Properties, LLC requested that the City of Coweta accept the public infrastructure for Stonebrook subdivision, including water lines, sanitary sewer and streets. The final plat for the subdivision had been filed, and record drawings of the public infrastructure had been received.

Motion by Harold Chance, second by Randy Woodward to adopt Resolution 2020-02 accepting the public infrastructure improvements for Stonebrook subdivision.

Aye: Harold Chance
Randy Woodward
Evette Morris
Naomi Hogue
Logan Brown

3. Selection of Bridge Inspectors (renumbered from item 2)

Roger Kolman explained that while the Oklahoma Department of Transportation (ODOT) is responsible for the routine safety inspection of bridges, the City is given the opportunity to select the engineering consultant to perform the service. Staff recommends adoption of Resolution 2020-01, requesting that ODOT select the engineering consultant to perform bridge safety inspections for the City of Coweta.

Motion by Harold Chance, second by Randy Woodward to adopt Resolution 2020-01 requesting ODOT to select the qualified engineering consultant to perform local government bridge safety inspections for the City of Coweta.

Aye: Harold Chance
Randy Woodward
Evette Morris
Naomi Hogue
Logan Brown

**MINUTES OF THE COWETA CITY COUNCIL REGULAR MEETING
JANUARY 6, 2020 6:00 P.M.**

4. Resolution supporting EDA Grant Application (renumbered from item 3)

Roger Kolman recommended adoption of Resolution 2020-03, which supports an application for grant funding through the U.S. Department of Commerce Economic Development Administration. Mr. Kolman explained that the funding would allow for the expansion of sanitary sewer service along the south side of Highway 51, which would support a new campus for the Indian Capital Technical Center in Coweta.

Motion by Harold Chance, second by Randy Woodward to adopt Resolution 2020-03 in support of the grant application to the U.S. Department of Commerce Economic Development Administration to fund sanitary sewer improvements.

Aye: Harold Chance
Randy Woodward
Evette Morris
Naomi Hogue
Logan Brown

VIII. NEW BUSINESS

There was no new business.

IX. ADJOURNMENT

Mayor Morris adjourned the meeting at 6:09 p.m.

Evette Morris, Mayor

Julie Casteen, City Clerk

**REVIEW OF EXPENDITURES FOR E911 FUND
FOR OCTOBER 1, 2019 THROUGH DECEMBER 31, 2019**

During the second quarter of the current fiscal year, the expenditures for the E911 Fund include:

Vendor	Description	Total Per Vendor
Windstream	911 Lines and Services	\$ 2,142.38
Muskogee Communications	Call logging recorder repair	190.00
Computer Project of Illinois	License and maintenance – 7 laptops	1,260.00
Motorola Solutions	Radios – (6) APX6000	21,135.48
Oklahoma Dept of Public Safety	Membership Fee for 911 Center	\$ 350.00
	Subtotal	\$25,077.86
	First Quarter Expenditures	\$44,747.08
	Total Year to Date Expenditures	\$ 69,824.94

Approved in open meeting of the City Council of the City of Coweta on this 3rd day of February, 2020.

Evette Morris, Mayor

ATTEST:

Julie Casteen, City Clerk

EXPENDITURES REPORT

AS OF: DECEMBER 31ST, 2019

18 -E-911 FUND

EXPENDITURES		50.00% OF YEAR COMPLETED					
ACCOUNT NO#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
E-911							
=====							
<u>200-MATERIALS AND SUPPLIE</u>							
5200.087	MATERIALS AND SUPPLIES	800.00	0.00	782.82	97.85	0.00	17.18
5204.087	MINOR TOOLS & EQUIPMENT	<u>200.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>200.00</u>
	TOTAL 200-MATERIALS AND SUPPLIE	1,000.00	0.00	782.82	78.28	0.00	217.18
<u>300-OTHER CHARGES/SERVICE</u>							
5300.087	OTHER SERVICES & CHARGES	1,260.00	0.00	1,260.00	100.00	0.00	0.00
5302.087	COMMUNICATIONS (TELEPHONE)	31,420.00	405.75	23,407.64	82.64	2,559.09	5,453.27
5363.087	LEASE PAYMENTS	<u>22,596.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>22,596.00</u>
	TOTAL 300-OTHER CHARGES/SERVICE	55,276.00	405.75	24,667.64	49.26	2,559.09	28,049.27
<u>400-CAPITAL OUTLAY</u>							
5404.087	MACHINERY & EQUIPMENT	<u>33,695.00</u>	<u>0.00</u>	<u>44,374.48</u>	<u>79.24</u> (<u>17,673.00)</u>	<u>6,993.52</u>
	TOTAL 400-CAPITAL OUTLAY	33,695.00	0.00	44,374.48	79.24 (17,673.00)	6,993.52
<u>500-NON-OPERATING</u>							
		=====	=====	=====	=====	=====	=====
TOTAL E-911		89,971.00	405.75	69,824.94	60.81 (15,113.91)	35,259.97
		=====	=====	=====	=====	=====	=====
***	TOTAL EXPENSES ***	89,971.00	405.75	69,824.94	60.81 (15,113.91)	35,259.97
		=====	=====	=====	=====	=====	=====

*** END OF REPORT ***

VENDOR SET: 01 CITY OF COWETA

BANK: ALL

FUND : 18 E-911 FUND

DEPARTMENT: 087 E-911 FUND

INVOICE DATE RANGE: 1/01/1998 THRU 99/99/9999

PAY DATE RANGE: 10/01/2019 THRU 12/31/2019

BUDGET TO USE: CB-CURRENT BUDGET

VENDOR	NAME	ITEM #	G/L	ACCOUNT	NAME	DESCRIPTION	CHECK #	AMOUNT	
01-2210	WINDSTREAM	I-101098803	18	5302.087	COMMUNICATION: PHONE LINE FOR 911	259772		334.69	
01-2210	WINDSTREAM	I-101098803 10/16/19	18	5302.087	COMMUNICATION: SERVICES FOR DISPATC	259848		114.65	
01-2210	WINDSTREAM	I-2019NOV27	18	5302.087	COMMUNICATION: T1 LINE DISPATCH NOV	260242		405.75	
01-2210	WINDSTREAM	I-41665350 10/28/19	18	5302.087	COMMUNICATION: T1 LINE DISPATCH NOV	259984		405.75	
01-2210	WINDSTREAM	I-41665350 9/27/19	18	5302.087	COMMUNICATION: T1 LINE DISPATCH	259772		405.75	
01-2210	WINDSTREAM	I-41700521 10/3	18	5302.087	COMMUNICATION: T1 DISPATCH LINE	259772		475.79	
							VENDOR 01-2210	TOTALS	2,142.38
01-2724	MUSKOGEE COMMUNICATION	I-2019277	18	5404.087	MACHINERY & E: FIX LOGGING RECORDER	260027		190.00	
							VENDOR 01-2724	TOTALS	190.00
01-3538	COMPUTER PROJECT OF IL	I-19-10-302ME	18	5300.087	OTHER SERVICE: LICENSE AND MAIN. ON	259926		1,260.00	
							VENDOR 01-3538	TOTALS	1,260.00
01-3641	MOTOROLA SOLUTIONS, IN	I-16078372	18	5404.087	MACHINERY & E: 6 APX6000 REPLACE XT	260026		21,135.48	
							VENDOR 01-3641	TOTALS	21,135.48
01-80	OKLAHOMA DEPT PUBLIC S	I-31-3000747	18	5302.087	COMMUNICATION: OLETS FOR SEPT	259883		350.00	
							VENDOR 01-80	TOTALS	350.00

DEPARTMENT 087 E-911 FUND TOTAL: 25,077.86

VENDOR SET 18 E-911 FUND TOTAL: 25,077.86

REPORT GRAND TOTAL: 25,077.86

** G/L ACCOUNT TOTALS **

YEAR	ACCOUNT	NAME	AMOUNT	=====LINE ITEM=====		=====GROUP BUDGET=====	
				ANNUAL BUDGET	BUDGET OVER AVAILABLE BUDG	ANNUAL BUDGET	BUDGET OVER AVAILABLE BUDG
2019-2020	18 -5300.087	OTHER SERVICES & CHARGES	1,260.00	1,260	1,158.75		
	18 -5302.087	COMMUNICATIONS (TELEPHONE)	2,492.38	31,420	2,055.27		
	18 -5404.087	MACHINERY & EQUIPMENT	21,325.48	33,695	6,993.52		
		TOTAL:	25,077.86				

** DEPARTMENT TOTALS **

ACCT	NAME	AMOUNT
18 -087	E-911 FUND	25,077.86

18 TOTAL	E-911 FUND	25,077.86

	** TOTAL **	25,077.86

NO ERRORS

SELECTION CRITERIA

VENDOR SET: 01 CITY OF COWETA
INVOICE DATE RANGE: 1/01/1998 THRU 99/99/9999
PAY DATE RANGE: 10/01/2019 THRU 12/31/2019
BANK: ALL
BUDGET: CB-CURRENT BUDGET
SEQUENCE: VENDOR NUMBER
REPORT TYPE: 1 LINE
TOTALS ONLY: NO
PRINT PROJECTS: NO
PRINT STUB COMMENTS: YES

DEPARTMENT OPTIONS

SEPARATE BY DEPARTMENT: YES
G/L RANGE: - THRU ZZZ-ZZZZZZZZZZZZZZZ
DEPARTMENT RANGE: 087 THRU 087
PAGE BREAK BY DEPARTMENT: YES
CHECK RANGE: 000000 THRU 999999

** END OF REPORT **

Radio Log Summary Report

9/1/2019-12/31/2019

Radio Log Record

Radio Log Record 9,041

Group By Call Type

Total	Initial Call Type
4	***ODIS SYSTEM***
1	***OLETS***
1	***POWER SURGE
45	***RADIO CALL***
14	***RADIO SYSTEM***
84	10-10 SUBJECT TO CALL
8	10-12 - ACO
11	10-12 - EMS
239	10-12 - INFORMATION
11	10-12 - MESSAGE
2	10-12 - POLICE
48	10-12 - RECORDS
29	10-12-10-15 / ARREST / IN CUSTODY // RELEASE
1	10-12-ABANDONED VEHICLE
1	10-12-ALARM
3	10-12-ANIMAL AT LARGE
1	10-12-ASSAULT
5	10-12-ASSIST ANOTHER AGENCY
1	10-12-CHECK THE WELL BEING
2	10-12-CHILD ABUSE
2	10-12-DISTURBANCE
1	10-12-DOG BITE
6	10-12-FINGERPRINTS
7	10-12-FOLLOW UP
5	10-12-FRAUD
11	10-12-GENERAL QUESTIONS
2	10-12-HARASSMENT
12	10-12-LARCENY
3	10-12-LARCENY OF AN AUTO
4	10-12-LARCENY-FROM A VEHICLE

Group By Final Type

Total	Final Call Type
5,086	
4	***ACO INITIATED***
1	***INFORMATION***
1	***POLICE INITIATED***
1	***SEE NOTES***
40	10-10 OUT OF SERVICE/SUBJECT TO CALL
12	10-12 OFFICIALS/VISITORS PRESENT
20	10-12-10-15 ARREST / IN CUSTODY // RELEASE
4	10-14 ESCORT
5	10-15 ARREST/IN CUSTODY
2	10-16 PICK UP PRISONER
47	10-26 MOTORIST ASSIST
614	10-28 CHECK REGISTRATION INFORMATION
5	10-29 CHECK FOR STOLEN OR WANTED
5	10-34 OPEN DOOR
125	10-43 DRIVER LICENSE STATUS CHECK
10	10-43 DRIVER LICENSE CHECK/10-44 WARRANT CHECK
30	10-44 WARRANT CHECK
844	10-59 TRAFFIC STOP
3	10-75 DRUG ACTIVITY
9	ABANDONED VEHICLE
1	ABDUCTION
4	ACO-ANIMAL WELL FARE CHECK
11	ACO-SIG 30 ANIMAL
4	ALARM - AUDIBLE
26	ALARM - FIRE
98	ALARM - INTRUSION

2	10-12-MISSING PERSON
6	10-12-PROPERTY FOUND
14	10-12-PROPERTY RELEASE
1	10-12-PROTECTIVE ORDER VIOLATION
24	10-12-RECEIVE INFORMATION
1	10-12-RUNAWAY
2	10-12-SCHOOL RESOURCE OFFICER-SRO
1	10-12-SIGNAL 81-ACCIDENT / SERIOUSNESS UNKNOWN
1	10-12-SIGNAL 88-INTOXICATED DRIVER
2	10-12-SIGNAL 89-ACCIDENT / HIT AND RUN
1	10-12-SUSPICIOUS ACTIVITY
5	10-12-THREATS
1	10-12-TRAFFIC HAZARD
1	10-12-TRESPASSING
2	10-12-VANDALISM
60	10-21 - ACO
150	10-21 - EMS
54	10-21 - FIRE
751	10-21 - INFORMATION
320	10-21 - MESSAGE
10	10-21 - POLICE
15	10-21 - RECORDS
640	10-21 - TRANSFER
7	10-21-10-26-MOTORIST ASSIST
1	10-21-10-34-OPEN DOOR
3	10-21-10-75 -DRUG ACTIVITY
7	10-21-ABANDONED VEHICLE
113	10-21-ALARM
4	10-21-ANIMAL ABUSE
48	10-21-ANIMAL AT LARGE
6	10-21-ASSIST A CITIZEN
20	10-21-ASSIST ANOTHER AGENCY
1	10-21-ASSIST CITY OF COWETA
3	10-21-ATL-ATTEMPT TO LOCATE
3	10-21-BREAKING AND ENTERING

5	ALARM - MEDICAL ALERT
2	ALARM - PANIC
27	ALARM- SCHOOL
5	ANIMAL ABUSE
135	ANIMAL AT LARGE
5	ASSAULT
8	ASSIST A CITIZEN
27	ASSIST ANOTHER AGENCY
1	ASSIST CITY OF COWETA
4	ATL - ATTEMPT TO LOCATE
9	ATTEMPT TO SERVE
11	BREAKING AND ENTERING
1	BURGLARY
1	CHECK REGISTRATION INFORMATION / 10-28
12	CHECK THE JUVENILES
73	CHECK THE WELLBEING
2	CHILD ABUSE
6	CHILD IN NEED OF SUPERVISION
1	CODE ENFORCEMENT
1	COS - CHECK TO YOUR OWN SATISFACTION
10	COURT
59	DISTURBANCE
1	DOG BITE
38	DOMESTIC VIOLENCE
3	DRIVER LICENSE STATUS CHECK / 10-43
1	DRONE - UNION 1
1	EMBEZZLEMENT
5	FINGERPRINTS
58	FIRE
2	FIRE / GAS LEAK
95	FOLLOW UP
11	FRAUD
126	FUEL
25	GENERAL QUESTIONS
4	HARASSMENT
2	ILLEGAL DUMPING

8	10-21-CHECK THE JUVENILES
55	10-21-CHECK THE WELLBEING
6	10-21-CHILD IN NEED OF SUPERVISION
40	10-21-DISTURBANCE
19	10-21-DOMESTIC VIOLENCE
4	10-21-FRAUD
14	10-21-GENERAL QUESTIONS
2	10-21-HARASSMENT
2	10-21-ILLEGAL DUMPING
3	10-21-ILLEGAL PARKING
12	10-21-LARCENY
7	10-21-LARCENY FROM A VEHICLE
2	10-21-LARCENY OF AN AUTO
4	10-21-LARCENY OF UTILITIES
1	10-21-MALICIOUS MISCHIEF
1	10-21-MISSING PERSON
1	10-21-PANHANDLING
3	10-21-PROPERTY-FOUND
37	10-21-RECEIVE INFORMATION
18	10-21-RECKLESS DRIVER
19	10-21-SCHOOL ALARM
8	10-21-SCHOOL RESOURCE OFFICER-SRO
1	10-21-SHOP LIFTER IC / IN CUSTODY
3	10-21-SHOP LIFTING
7	10-21-SHOTS HEARD
5	10-21-SIGNAL 76-ACCIDENT / SERIOUSNESS UNKNOWN
20	10-21-SIGNAL 81-ACCIDENT / MINOR / NO INJURIES
1	10-21-SIGNAL 83-ACCIDENT / CITY VEHICLE INVOLVED
1	10-21-SIGNAL 87-INTOXICATED PEDESTRAIN
29	10-21-SIGNAL 88-INTOXICATED DRIVER
3	10-21-SIGNAL 89-ACCIDENT / HIT AND RUN
1	10-21-SIGNAL 99-MENTAL STATUS NOT KNOWN

4	ILLEGAL PARKING
7	IN SERVICE / 10-8
1	INTOXICATED DRIVER - SIGNAL 88
27	LARCENY
13	LARCENY - FROM A VEHICLE
7	LARCENY OF A VEHICLE
4	LARCENY OF UTILITIES
1	LEWD ACTS
1	MALICIOUS MISCHIEF
1	MAN DOWN
482	MEDICAL EMERGENCY
4	MISSING PERSON
9	MOTORIST ASSIST / 10-26
7	OUT OF SERVICE / 10-7
3	PANHANDLING
16	PEDESTRIAN CHECK
10	PROPERTY - FOUND
1	PROPERTY RECOVERED
13	PROPERTY RELEASE
1	PROTECTIVE ORDER VIOLATION
72	RECEIVE INFORMATION
28	RECKLESS DRIVER
1	RELEASE OF 10-15
1	RUNAWAY
1	SHOOTING
3	SHOP LIFTING
1	SHOPLIFTER IN CUSTODY
1	SHOTS FIRED
12	SHOTS HEARD
3	SIGNAL 07 - DINNER LOCATION
15	SIGNAL 76 - ACCIDENT / SERIOUSNESS UNKNOWN
38	SIGNAL 81 - ACCIDENT / MINOR / NO INJURIES
2	SIGNAL 82 - ACCIDENT / MAJOR / WITH INJURIES
1	SIGNAL 83 - ACCIDENT / CITY VEHICLE INVOLVED
4	SIGNAL 87 - INTOXICATED PEDESTRIAN

2	10-21-STALKING
10	10-21-SUICIDAL SUBJECT
27	10-21-SUSPICIOUS ACTIVITY
17	10-21-SUSPICIOUS PERSON
26	10-21-SUSPICIOUS VEHICLE
5	10-21-THREATS
4	10-21-TRAFFIC CONTROL
23	10-21-TRAFFIC HAZARD
6	10-21-TRESPASSING
2	10-21-TROUBLE UNKNOWN
8	10-21-VANDALISM
27	10-26 MOTORIST ASSIST
781	10-28 VEHICLE REGISTRATION
4	10-29 CHECK WANTED OR STOLEN
124	10-43 DRIVER LICENSE CHECK
10	10-43/44 DRIVER LICENSE AND WARRANT CHECK
28	10-44 WARRANT CHECK
15	10-45 COFFEE BREAK
1,017	10-59 TRAFFIC STOP
140	10-6 OUT FOR FUEL
561	10-7 OUT OF SERVICE
557	10-8 IN SERVICE
80	911 - ACCIDENTAL
10	911 - CHILD PLAYING ON THE PHONE
310	911 - EMS
20	911 - FIRE
290	911 - HANG UP
76	911 - INFORMATION
20	911 - NON EMERGENCY
31	911 - OPEN LINE
2	911 - POCKET DIAL
11	911 - TEST CALL
69	911 - TRANSFER
2	911-10-26 / MOTORIST ASSIST
1	911-ALARM
2	911-ANIMAL AT LARGE

42	SIGNAL 88 - INTOXICATED DRIVER
8	SIGNAL 89 - ACCIDENT / HIT AND RUN
5	SIGNAL 99 - MENTAL STATUS NOT KNOWN
1	SPECIAL EVENT
1	STALKING
15	SUICIDAL SUBJECT
36	SUSPICIOUS ACTIVITY
24	SUSPICIOUS PERSON
42	SUSPICIOUS VEHICLE
10	THREATS
7	TRAFFIC CONTROL
33	TRAFFIC HAZARD
14	TRAFFIC STOP / 10-59
6	TRAINING
42	TRANSPORT
6	TRESPASSING
6	TROUBLE UNKNOWN
1	TRUANCY
3	UUMV - UNAUTHORIZED USE OF A MOTOR VEHICLE
10	VANDALISM
145	WATCH ORDER/SECURITY CHECK
9,041	GRAND TOTAL

1	911-ASSAULT
1	911-ASSIST A CITIZEN
7	911-BREAKING AND ENTERING
1	911-BURGLARY
3	911-CHECK THE JUVENILES
8	911-CHECK THE WELLBEING
16	911-DISTURBANCE
19	911-DOMESTIC VIOLENCE
2	911-LARCENY
2	911-LARCENY FROM A VEHICLE
3	911-LARCENY OF VEHICLE
1	911-OUTRAGING PUBLIC DECENCY
1	911-PANHANDLING
5	911-RECEIVE INFORMATION
6	911-RECKLESS DRIVER
1	911-ROBBERY-ARMED
1	911-SHOOTING
1	911-SHOTS FIRED
4	911-SHOTS HEARD
10	911-SIGNAL 76-ACCIDENT / SERIOUSNESS UNKNOWN
12	911-SIGNAL 81-ACCIDENT / MINOR / NO INJURIES
2	911-SIGNAL 82 / ACCIDENT / MAJOR / WITH INJURIES
2	911-SIGNAL 87-INTOXICATED PEDESTRAIN
12	911-SIGNAL 88-INTOXICATED DRIVER
3	911-SIGNAL 89-ACCIDENT / HIT AND RUN
1	911-SIGNAL 99-MENTAL STATUS NOT KNOWN
3	911-SUICIDAL SUBJECT
6	911-SUSPICIOUS ACTIVITY
4	911-SUSPICIOUS PERSON
5	911-SUSPICIOUS VEHICLE
2	911-TRAFFIC CONTROL
2	911-TRAFFIC HAZARD
3	911-TROUBLE UNKNOWN

3	911-UUMV-UNAUTHORIZED USE OF A MAJOR VEHICLE
172	ACO INITIATED
8	ALARM CALL- SCHOOL
5	ATTEMPT TO SERVE
1	CODE ENFORCEMENT
12	COURT
1	DRONE - UNION 1
3	EMS INITIATED
4	FD INITIATED
664	OFFICER INITIATED
1	PORTER / SECURITY CHECK
197	SCHOOL RESOURCE OFFICER-SRO
21	SIGNAL 7 DINNER LOCATION
1	SPECIAL EVENT
9	TRAINING
43	TRANSPORT
247	WATCH ORDER/SECURITY CHECK
9,041	GRAND TOTAL



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: Chief of Police, Michael Bell
Re: Surplus Obsolete/Outdated Police Equipment
Date: January 27, 2020

BACKGROUND

The Police department has received new ballistic vest through a BIA grant and therefore currently has (10) ten outdated ballistic vest.

STAFF RECOMMENDATION

The staff recommends that the police department be allowed to donate these vest to other police departments within the State of Oklahoma through the Oklahoma Associate of Chiefs of Police with the understanding that any department wishing to accept these vest must sign a hold harmless agreement with the City of Coweta.

ATTACHMENTS

- 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. If surplus declaration is approved, Department will be notified and disposal will begin. Online Auction Administrator will notify department when the item has sold.

Department: Police Department Contact: Chief Bell Date: 1-27-2022

Items Requested to be Surplused: _____ ID/Asset Tag Number: _____

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	PURCHASE PRICE
10 ballistic vest	Excellent Good ✓ Fair Poor Unknown	UNK	UNK

Reason for being surplused: outdated equipment

Has it been offered for transfer to another Department within the City: NO

Has it been offered for transfer to another agency within the State: yes If so, to whom: _____

Donated to outside government agency: NO Name of agency: _____

Sold for scrap metal: NO To whom: _____ Amount received: _____

Will this be sold on the Public Surplus website: NO If so, what is the minimum bid: _____

Dates advertised on website: NO Did item sell: _____ Amount received: _____

Has proper advertisement been completed: NO Newspaper(s): _____ Other public notice(s): _____

Name, Address, and Telephone Number of Buyer: NO

Item ready to be released to buyer with a copy of receipt attached: NO Date: _____

Date and signature of City Manager detailing the approval of the request for surplus: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, Check number, and receipt of check received from Public Surplus: _____

Removed from Fixed Assets: _____



POST OFFICE BOX 850 • COWETA, OKLAHOMA 74429 • PH. (918) 486-7189 • FAX (918) 486-5366 • www.cityofcoweta-ok.gov

Memorandum

To: Honorable Mayor and City Council
From: Chief of Police, Michael Bell
Re: Surplus Obsolete/Outdated Police Equipment
Date: January 27, 2020

BACKGROUND

The Police department has police equipment being stored at the City Garage which at this time has been declared surplus due to it being of no cost value, obsolete, and very outdated equipment.

STAFF RECOMMENDATION

The staff recommends that the police department be allowed to donate this equipment to other police departments within our area and/or recycle/trash any equipment that has no value to the city.

ATTACHMENTS

- Surplus Forms (5)

**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. If surplus declaration is approved, Department will be notified and disposal will begin. Online Auction Administrator will notify department when the item has sold.

Department: Police Department Contact: Chief Bell Date: 1-27-2014

Items Requested to be Surplused: _____ ID/Asset Tag Number: _____

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	PURCHASE PRICE
K9 Car - For 2005 Charger	<input checked="" type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Unknown	Donated to City	N/A

Reason for being surplused: Obsolete / no longer used

Has it been offered for transfer to another Department within the City: NO

Has it been offered for transfer to another agency within the State: YES If so, to whom: To be offered to other police departments

Donated to outside government agency: NO Name of agency: _____

Sold for scrap metal: NO To whom: _____ Amount received: _____

Will this be sold on the Public Surplus website: NO If so, what is the minimum bid: _____

Dates advertised on website: _____ Did item sell: _____ Amount received: _____

Has proper advertisement been completed: NO Newspaper(s): _____ Other public notice(s): _____

Name, Address, and Telephone Number of Buyer: NO

Item ready to be released to buyer with a copy of receipt attached: NO Date: _____

Date and signature of City Manager detailing the approval of the request for surplus: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, Check number, and receipt of check received from Public Surplus: _____

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. If surplus declaration is approved, Department will be notified and disposal will begin. Online Auction Administrator will notify department when the item has sold.

Department: Police Department Contact: Chief Bell Date: 1-27-2020

Items Requested to be Surplused: _____ ID/Asset Tag Number: _____

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	PURCHASE PRICE
<p>Charger Police equipment (power console, Light Bars, Radios)</p>	<p>Excellent Good Fair ✓ Poor Unknown</p>	<p>UNK</p>	<p>UNK</p>

Reason for being surplused: No longer used obsolete equipment

Has it been offered for transfer to another Department within the City: NO

Has it been offered for transfer to another agency within the State: yes If so, to whom: OK to Wagon PD OK to Inhouse

Donated to outside government agency: N/A Name of agency: _____

Sold for scrap metal: NO To whom: _____ Amount received: _____

Will this be sold on the Public Surplus website: NO If so, what is the minimum bid: _____

Dates advertised on website: NO Did item sell: _____ Amount received: _____

Has proper advertisement been completed: NO Newspaper(s): _____ Other public notice(s): _____

Name, Address, and Telephone Number of Buyer: N/A

Item ready to be released to buyer with a copy of receipt attached: N/A Date: _____

Date and signature of City Manager detailing the approval of the request for surplus: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, Check number, and receipt of check received from Public Surplus: _____

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. If surplus declaration is approved, Department will be notified and disposal will begin. Online Auction Administrator will notify department when the item has sold.

Department: Police Department Contact: Chief Bell Date: 01/23/2020

Items Requested to be Surplused: Police Light Bars ID/Asset Tag Number: N/A

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	PURCHASE PRICE
<u>(2) Police Lightbars non-LED style</u>	Excellent Good <input checked="" type="checkbox"/> Fair Poor Unknown	<u>Unk</u>	<u>Unk</u>

Reason for being surplused: Outdated/Rplaced with new lights

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

Has it been offered for transfer to another agency within the State: Yes If so, to whom: OACP

To Be donated to other departments Milton PD OK

Donated to outside government agency: No Name of agency: _____

Sold for scrap metal _____ To whom: _____ Amount received: _____

Will this be sold on the Public Surplus website: no If so, what is the minimum bid: _____

Dates advertised on website: N/A Did item sell: _____ Amount received: _____

Has proper advertisement been completed: _____ Newspaper(s): _____ Other public notice(s): _____

Name, Address, and Telephone Number of Buyer: _____

Item ready to be released to buyer with a copy of receipt attached: _____ Date: _____

Date and signature of City Manager detailing the approval of the request for surplus: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, Check number, and receipt of check received from Public Surplus: _____

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. If surplus declaration is approved, Department will be notified and disposal will begin. Online Auction Administrator will notify department when the item has sold.

Department: Police Department Contact: Chief Bell Date: 1-23-2020

Items Requested to be Surplused: _____ ID/Asset Tag Number: _____

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	PURCHASE PRICE
Vehicle Parts From 2006 Crownvic	Excellent Good Fair ✓ Poor Unknown	N/A	N/A

Reason for being surplused: No longer required will be through auction
no value

Has it been offered for transfer to another Department within the City: NO

Has it been offered for transfer to another agency within the State: NO If so, to whom: _____

Donated to outside government agency: NO Name of agency: _____

Sold for scrap metal: NO To whom: _____ Amount received: _____

Will this be sold on the Public Surplus website: NO If so, what is the minimum bid: _____

Dates advertised on website: NO Did item sell: _____ Amount received: _____

Has proper advertisement been completed: NO Newspaper(s): _____ Other public notice(s): _____

Name, Address, and Telephone Number of Buyer: N/A

Item ready to be released to buyer with a copy of receipt attached: N/A Date: _____

Date and signature of City Manager detailing the approval of the request for surplus: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, Check number, and receipt of check received from Public Surplus: _____

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. If surplus declaration is approved, Department will be notified and disposal will begin. Online Auction Administrator will notify department when the item has sold.

Department: Police Department Contact: Cliff Bell Date: 1-26-2010

Items Requested to be Surplused: Radios ID/Asset Tag Number: _____

PROPERTY DESCRIPTION	CONDITION	DATE PURCHASED	PURCHASE PRICE
<u>Complete Vehicle Radios</u>	Excellent Good Fair <input checked="" type="checkbox"/> Poor Unknown	<u>unk</u>	<u>unk</u>

Reason for being surplused: Radios, power boxes, mics, and other accessories that are no longer used

Has it been offered for transfer to another Department within the City: NO

Has it been offered for transfer to another agency within the State: NO If so, to whom: _____

Donated to outside government agency: NO Name of agency: _____

Sold for scrap metal: NO To whom: _____ Amount received: _____

Will this be sold on the Public Surplus website: NO If so, what is the minimum bid: _____

Dates advertised on website: NO Did item sell: _____ Amount received: _____

Has proper advertisement been completed: NO Newspaper(s): _____ Other public notice(s): _____

Name, Address, and Telephone Number of Buyer: NO

Item ready to be released to buyer with a copy of receipt attached: NO Date: _____

Date and signature of City Manager detailing the approval of the request for surplus: _____

Date surplus approved by City Council/Trustees: _____

Date, Amount, Check number, and receipt of check received from Public Surplus: _____

Removed from Fixed Assets: _____

In the name of humanity the heroes and heroine fill
to these awards their great and true service
to society.

Continued... the... of... the...
... of... the...
... of... the...

National Awards Program



Utilize Our Awards Program

Awards are considered based upon the documentation submitted. The Award Committee reserves the right to make the final determination on what award is issued. If no documentation is submitted the nomination will be returned with the nomination fee.

MAIL TO: AWARDS COMMITTEE
6350 Horizon Dr. • Titusville, FL 32780

SOME NOMINATIONS WILL NOT BE ACCEPTED. ALL Law Enforcement nominations must be accompanied by supportive documentation and a nomination fee. The nomination fee is based on the award package(s) you select below. Please allow up to 30 business days to process.

OFFICE USE ONLY	
AWARD ISSUED	DATE
REVIEWED BY:	

1. Check Award requested:

<input type="checkbox"/> Silver Medal Award <input type="checkbox"/> Merit Award for Executive Arrest <input type="checkbox"/> Commendation Award <input type="checkbox"/> Officer of the Year Award <input type="checkbox"/> Superior Service	<input type="checkbox"/> Outstanding Police Officer <input type="checkbox"/> Merit Award <input type="checkbox"/> Outstanding Police Service Award <input type="checkbox"/> Excellence Award <input type="checkbox"/> Key Award	<input checked="" type="checkbox"/> Law Enforcement <input type="checkbox"/> Detective/Investigator <input type="checkbox"/> Community Services Award <input type="checkbox"/> Civilian Merit Award <input type="checkbox"/> Other
--	---	--

2. Select Package:

<input type="checkbox"/> Standard Package (\$300) <input checked="" type="checkbox"/> Premium Package (\$450) <input type="checkbox"/> Silver Star Package (\$600) <input type="checkbox"/> Key Service Memorial (\$500)	<input type="checkbox"/> Other Award Package
---	--

Please print or type

1. Name of Nominee Bobby Pickett Rank Officer

2. Address 212 N. Broadway

3. City Coweta State OK Zip 74429

5. Department Coweta Police Department

6. Name and address where award should be mailed:
 Name Michael Bell
 Address 212 N. Broadway
 City Coweta State OK Zip 74429

7. Describe the circumstances that occurred which lead to this nomination (Copy of police report and/or newspaper article required)
On Dec. 12th 2019 at approx. 1440 hrs. Officer Pickett was dispatched to a shots fired call. While enroute he received information that a male party at the address may have shot himself in the chest. Upon arriving on scene both Officer Pickett and Underwood evaluated the scene and confirmed that a male party had received a gunshot wound to the chest area and ensured the scene was secure so EMS could approach. Officer Pickett's quick thinking and immediate first aid to the victim by applying pressure to the wound stopped the blood loss therefore saving the victims life and allowed the EMS personnel more valuable time to treat and transport.

Sponsor Information

Rank Chief Name Michael Bell

Department CPD Address 212 N. Broadway

City Coweta State OK Zip 74429

Date Dec 27, 2010 Telephone No. 9182797254 Email mbell@cityofcoweta-ok.gov

OATH: I certify that this nomination is true and correct. I understand that falsifying information invalidates any award issued. The processing fee has no bearing on the award granted and is made to cover the costs of the materials and shipping. Fee and documentation must accompany application.

Sponsor's Signature Michael Bell

Commanding Officer's Signature Michael Bell

Make check payable to APHF

METHOD OF PAYMENT	NO C.O.D.'S please																
<input type="checkbox"/> Visa <input checked="" type="checkbox"/> MasterCard	<input type="checkbox"/> Money Order <input type="checkbox"/> Check																
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;">5</td><td style="width: 20px;">5</td><td style="width: 20px;">6</td><td style="width: 20px;">3</td><td style="width: 20px;">7</td><td style="width: 20px;">5</td><td style="width: 20px;">0</td><td style="width: 20px;">1</td><td style="width: 20px;">4</td><td style="width: 20px;">2</td><td style="width: 20px;">8</td><td style="width: 20px;">2</td><td style="width: 20px;">3</td><td style="width: 20px;">7</td><td style="width: 20px;">3</td><td style="width: 20px;">9</td> </tr> </table>		5	5	6	3	7	5	0	1	4	2	8	2	3	7	3	9
5	5	6	3	7	5	0	1	4	2	8	2	3	7	3	9		
Signature <u>Michael Bell</u>	Exp. Date <table border="1" style="display: inline-table;"><tr><td>01</td><td>21</td></tr></table>	01	21														
01	21																

Return to: Awards Committee
 American Police Hall of Fame
 6350 Horizon Dr. • Titusville, FL 32780 • www.aphf.org

PLEASE USE COPIES OF THIS FORM AND KEEP THE ORIGINAL IN YOUR FILE FOR FUTURE REFERENCE/USE

In the event of a change of the form and/or logo to the above, please refer to the APHF website for the most current information.

This award is presented to the recipient and does not constitute an endorsement of the APHF or its members or their activities.

Awards Program



Utilize Our Awards Program

Awards are considered based upon the documentation submitted. The Award Committee reserves the right to make the final determination on what award is issued. If no documentation is submitted, the nomination will be returned with the nomination fee.

MAIL TO: AWARDS COMMITTEE
6350 Horizon Dr. • Titusville, FL 32780

SEE NOMINATION WEBSITE FOR ACCEPTIBLE AWARD INFORMATION. NOMINATIONS MUST BE ACCOMPANIED BY RESPECTIVE DOCUMENTATION AND A NOMINATION FEE. THE NOMINATION FEE IS BASED ON THE AWARD PACKAGE YOU SELECT BELOW. PLEASE ALLOW UP TO 25 BUSINESS DAYS IN PROCESS.

OFFICE USE ONLY	
AWARD ISSUED	DATE
REVIEWED BY:	

1. Check Award requested:

2. Select Package:

<input type="checkbox"/> Silver Star (1000)	<input type="checkbox"/> Law Enforcement Lifetime Award	<input type="checkbox"/> Law Enforcement Award
<input type="checkbox"/> Merit Award (1000)	<input type="checkbox"/> Superior Achievement Award	<input type="checkbox"/> Law Enforcement Lifetime Award
<input type="checkbox"/> Criminal Investigator Award	<input type="checkbox"/> Dist. Honor Award (1000)	<input type="checkbox"/> Merit Award (1000)
<input type="checkbox"/> Crime-Fighting Medal (1000)	<input type="checkbox"/> Knight of Honor Award	<input type="checkbox"/> Law Enforcement Lifetime Award
<input type="checkbox"/> Medal of Service	<input type="checkbox"/> Medal of Honor	

<input checked="" type="checkbox"/> Standard Package (1000)
<input type="checkbox"/> Premium Package (1500)
<input type="checkbox"/> Silver Star Package (1000)
<input type="checkbox"/> Knight Service Medal (1000)
<input type="checkbox"/> (NOT AVAILABLE FOR SILVER STAR PACKAGES)

Please print or type

1. Name of Nominee Austin King Rank Officer

2. Address 212 N. Broadway

3. City Coweta State OK Zip 74429

5. Department Coweta Police Department

6. Name and address where award should be mailed:

Name Chief Mike Bell

Address 212 N. Broadway

City Coweta State OK Zip 74429

7. Describe the circumstances that occurred which lead to this nomination (Copy of police report and/or newspaper article required)

Officer King responded to an elderly male having a medical emergency. This subject fell in his home and required immediate medical attention to a head wound he received during a fall. After the subject was taken by EMS the wife of the patient asked if Officer King and Officer Winters if they would help clean up the blood. Both Officers without hesitation donned their protective gear and cleaned the entire scene for the citizen. This is not part of their duties but it truly shows their total dedications to the citizens of Coweta and their mission as police officers.

Sponsor Information

Rank Chief Name Michael Bell

Department Coweta Address 212 N. Broadway

City Coweta State OK Zip 74429

Date 12-11-2019 Telephone No. 918-279-7254 Email mbell@cityofcoweta-ok.gov

OATH: I certify that this nomination is true and correct. I understand that falsifying information invalidates any award issued. The processing fee has no bearing on the award granted and is made to cover the costs of the materials and shipping. Fee and documentation must accompany application.

Sponsor's Signature Michael Bell

Commanding Officer's Signature Michael Bell P.C.

Make check payable to APHF

METHOD OF PAYMENT		NO C.O.D.'S please	
<input type="checkbox"/> Visa	<input type="checkbox"/> MasterCard	<input type="checkbox"/> Money Order	<input type="checkbox"/> Check
5563	7501	4282	3739
Signature <u>Michael Bell</u> Exp. Date <u>01/21</u>			

Return to: Awards Committee
American Police Hall of Fame
6350 Horizon Dr. • Titusville, FL 32780 • www.aphf.org

PLEASE USE COPIES OF THIS FORM AND KEEP THE ORIGINAL IN YOUR FILE FOR FUTURE REFERENCE/USE

In the name of our Father, the Father of our Country,
 with love and devotion, and with
 a true and noble heart, we dedicate
 ourselves to the service of our
 fellow citizens.

The American Police Hall of Fame is
 a national organization
 dedicated to the recognition
 of outstanding police officers.



Awards Program

Utilize Our Awards Program

Awards are considered based upon the documentation submitted. The Award Committee reserves the right to make the final determination on what award is issued. If no documentation is submitted the nomination will be returned with the nomination fee.

MAIL TO: AWARDS COMMITTEE
 6350 Horizon Dr. • Titusville, FL 32780

NOMINATIONS WILL NOT BE ACCEPTED FOR ALL NEW POLICE AWARD NOMINATIONS MUST BE ACCOMPANIED BY SUPPORTIVE DOCUMENTATION AND MATERIALS OF PROOF. THE NOMINATION FEE IS BASED ON THE AWARD PACKAGE YOU SELECT BELOW. PLEASE ALLOW 45 TO 60 DAYS FOR THE AWARD PROCESS.

OFFICE USE ONLY	
AWARD ISSUED	DATE
REVIEWED BY:	

1. Check Award requested:

<input type="checkbox"/> Silver Star Award Major Award given to officers for bravery in the line of duty	<input type="checkbox"/> Law Enforcement Merit Award Awarded to members of law enforcement for distinguished service in the line of duty	<input type="checkbox"/> Law Enforcement Merit Award Awarded to members of law enforcement for distinguished service in the line of duty
--	---	---

2. Select Package:

<input checked="" type="checkbox"/> Standard Package (500)
<input type="checkbox"/> Premium Package (750)
<input type="checkbox"/> Silver Star Package (900)
<input type="checkbox"/> Key Service Memorial (500)
<input type="checkbox"/> Police Officer Memorial (500)

Please print or type

1. Name of Nominee Nick Winters Rank Officer

2. Address 212 N. Broadway

3. City Coweta State OK Zip 74429

5. Department Coweta Police Department

6. Name and address where award should be mailed:

Name Chief Mike Bell

Address 212 N. Broadway

City Coweta State OK Zip 74429

7. Describe the circumstances that occurred which lead to this nomination (Copy of police report and/or newspaper article required)
 Officer Winters responded to an elderly male having a medical emergency. This subject fell in his home and required immediate medical attention to a head wound he received during a fall. After the subject was taken by EMS the wife of the patient asked if Officer Winters and Officer King if they would help clean up the blood. Both Officers without hesitation donned their protective gear and cleaned the entire scene for the citizen. This is not part of their duties but it truly shows their total dedication to the citizens of Coweta and their mission as police officers.

Sponsor Information

Rank Chief Name Michael Bell

Department Coweta Address 212 N. Broadway

City Coweta State OK Zip 74429

Date 12-11-2019 Telephone No. 918-279-7254 Email mbell@cityofcoweta-ok.gov

OATH: I certify that this nomination is true and correct. I understand that falsifying information invalidates any award issued. The processing fee has no bearing on the award granted and is made to cover the costs of the materials and shipping. Fee and documentation must accompany application.

Sponsor's Signature Michael Bell

Commanding Officer's Signature Michael Bell 201

Make check payable to APHF

METHOD OF PAYMENT		NO C.O.D.'S please	
<input type="checkbox"/> Visa	<input checked="" type="checkbox"/> MasterCard	<input type="checkbox"/> Money Order	<input type="checkbox"/> Check
55637501	4282	3739	
Signature <u>Michael Bell</u>			Exp. Date <u>01/21</u>

Return to: Awards Committee
 American Police Hall of Fame
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In the arena of human life the honors and rewards fall to those who show their good qualities in action.
—Aristotle

Don't worry when you are not recognized, but strive to be worthy of recognition.
—Abraham Lincoln

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Awards are considered based upon the documentation submitted. The Award Committee reserves the right to make the final determination on what award is issued. If no documentation is submitted the nomination will be returned with the nomination fee.

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1. Check Award requested:

- | | | |
|--|---|---|
| <input type="checkbox"/> Silver Star for Bravery | <input type="checkbox"/> Law Enforcement Purple Heart | <input type="checkbox"/> Life Saving Award |
| <input type="checkbox"/> Merit Award for Excellent Arrest | <input type="checkbox"/> General Commendation | <input type="checkbox"/> Honor Award for Public Service |
| <input checked="" type="checkbox"/> Criminal Investigation Award | <input type="checkbox"/> Distinguished Police Service Award | <input type="checkbox"/> Correctional Officers Award |
| <input type="checkbox"/> John Edgar Hoover Memorial Award | <input type="checkbox"/> Knights of Justice Award | <input type="checkbox"/> Civilian Medal of Appreciation |
| <input type="checkbox"/> K-9 Service* | <input type="checkbox"/> K-9 Memorial* | |
- * Certificate only

2. Select Package:

- Standard Package (\$30)
 - Premium Package (\$45)
 - Silver Star Package (\$60)*
 - K-9 Service/Memorial (\$10)
- * Only Available for Silver Star Recipients

Please print or type

1. Name of Nominee Clinton Leak Rank Officer

2. Address 212 N. Broadway

3. City Coweta State OK Zip 74429

5. Department Coweta Police Department

6. Name and address where award should be mailed:
 Name Michael Bell
 Address 212 N. Broadway
 City Coweta State OK Zip 74429

7. Describe the circumstances that occurred which lead to this nomination (Copy of police report and/or newspaper article required)
On 26 Dec 2019 Officer Leak was dispatched to a missing person call. Through his investigation Officer Leak was able to receive enough information to determine that the female party had been taken and was being held against her will in another state. He was able to locate a phone number which enabled him to locate her phone at an establishment in KS. He did not stop there he located the Sheriff's department number for this area, made contact with them and requested assistance. From the time the call was received until an arrest was made by deputies was only 3 hrs. Because of his determination the female party was recovered and a dangerous felon was arrested on possible Federal Charges.

Sponsor Information

Rank Chief Name Michael Bell

Department CPD Address 212 N. Broadway

City Coweta State OK Zip 74429

Date Dec 27, 2010 Telephone No. 9182797254 Email mbell@cityofcoweta-ok.gov

OATH: I certify that this nomination is true and correct. I understand that falsifying information invalidates any award issued. The processing fee has no bearing on the award granted and is made to cover the costs of the materials and shipping. Fee and documentation must accompany application.

Sponsor's Signature Michael Bell

Commanding Officer's Signature Michael Bell 201

Make check payable to APHF

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<input type="checkbox"/> Visa <input checked="" type="checkbox"/> MasterCard	<input type="checkbox"/> Money Order <input type="checkbox"/> Check
5563 7501 4282 3739	
Signature <u>Michael Bell</u>	Exp. Date <u>01/21</u>

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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 City Manager

Re: Fiscal Year 2018-2019 Audited Financial Report and Operating Report

Date: January 31, 2020

BACKGROUND

Arledge & Associates has completed its audit of the financial activities of the City of Coweta, the Coweta Public Works Authority and the Coweta Industrial Development Authority for fiscal year 2018-2019 (FY19).

STAFF RECOMMENDATION

Staff recommends a motion to acknowledge receipt of the audited FY19 Financial Report and Operating Report.

Attachments:

- FY19 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, 2019



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**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

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**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
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**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

Evette Morris, 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 Members of the City Council of the
City of Coweta, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Coweta, Oklahoma (the "City"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2019, 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.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

The introductory section and Fiscal Year 2019 Operating Report have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 29, 2020 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.



January 29, 2020

City of Coweta, Oklahoma

Management's Discussion and Analysis

As of and For the Year Ended June 30, 2019

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, 2019. 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 of 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, 2019

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 2018 by \$1,104,600, compared to a decrease of \$583,100 in fiscal year 2018. This change was partly due to a 10.9% increase in tax revenues compared to fiscal year 2018, as well as an increase in transfers from the PWA.

Under the terms of the PWA's 2016 revenue bonds indenture, the General Fund transfers an amount equal to the City's sales tax revenues to the PWA. In fiscal year 2019, the General Fund made a transfer of \$3.8 million to the PWA to satisfy the requirements of the bond indenture. However, the PWA transferred 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 2019.

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 2018 by \$1,069,700, partly due to a 4.6% increase in utility revenues, as well as a \$493,000 increase in capital contributions from developers.

The net position of the CIDA increased from fiscal year 2018 by \$9,000. Transfers from the Capital Improvement Fund for economic development incentives totaled \$114,500, while expenses were only \$105,500.

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2019

The City as a Whole

For the year ended June 30, 2019, 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	
	2019	2018	2019	2018	2019	2018
ASSETS						
Current assets	\$ 9,490	\$ 9,109	\$ 3,579	\$ 2,752	\$ 13,069	\$ 11,861
Non-current assets	1,435	1,313	1,296	1,295	2,731	2,608
Capital assets	10,938	9,495	27,794	28,168	38,732	37,663
Total Assets	21,863	19,917	32,669	32,215	54,532	52,132
DEFERRED OUTFLOW OF RESOURCES						
Pension related	1,149	787	2,198	2,524	3,347	3,311
Total Deferred Outflows	1,149	787	2,198	2,524	3,347	3,311
LIABILITIES						
Current liabilities	273	164	1,515	1,446	1,788	1,610
Non-current liabilities	2,029	2,015	25,098	26,566	27,127	28,581
Total Liabilities	2,302	2,179	26,613	28,012	28,915	30,191
DEFERRED INFLOW OF RESOURCES						
Pension related	1,847	2,031	547	152	2,394	2,183
Total Deferred Inflows	1,847	2,031	547	152	2,394	2,183
NET POSITION						
Net investment in capital assets	10,938	9,495	4,004	3,583	14,942	13,078
Restricted	1,237	944	1,080	1,081	2,317	2,025
Unrestricted	6,688	6,055	2,624	1,911	9,312	7,966
Total Net Position	\$ 18,863	\$ 16,494	\$ 7,708	\$ 6,575	\$ 26,571	\$ 23,069

Note: Prior year adjustments recorded in the current year have not been reflected in the prior year column.

The City's combined net position increased from \$23.2 million (as restated) to \$26.6 million between fiscal years 2018 and 2019, with an increase of 14.1% in net position for governmental activities and an increase of 16.3% in net position for business-type activities. Overall, the combined net position for both governmental and business-type activities increased by 14.7% for fiscal year 2019, and the City is able to report a positive balance in net position, as well as a 11.4% increase 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, 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

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2019

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 \$400,700, or 10.9% over fiscal year 2018, partly a result of a steady increase in use tax revenues from online retailers. However, gross receipts tax revenues fell by \$479,000, or 7.6% over fiscal year 2018 due to plant maintenance at the local power generating plant. Total expenses for governmental activities decreased by \$56,400 compared to fiscal year 2018, or 1.1%, partially a result of decreased health insurance costs and lower staffing levels.

Governmental activities increased the City's net position by \$2,369,100, including a prior period adjustment of \$35,500 to recognize expenses that were prepaid in fiscal year 2018. The details of the increase are summarized on the following page.

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2019

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

	Governmental		Business-type		Total	
	Activities		Activities			
	2019	2018	2019	2018	2019	2018
REVENUES						
Program Revenues:						
Charges for services	\$ 607	\$ 631	\$ 4,466	\$ 4,605	\$ 5,073	\$ 5,236
Operating and capital grants and contributions	1,664	628	706	213	2,370	841
General Revenues:						
Sales and use taxes	4,091	3,690	-	-	4,091	3,690
Other taxes	2,344	2,744	-	-	2,344	2,744
Other general revenue	201	155	19	12	220	167
Total Revenues	<u>8,907</u>	<u>7,848</u>	<u>5,191</u>	<u>4,830</u>	<u>14,098</u>	<u>12,678</u>
EXPENSES						
General Government	1,195	1,350	492	590	1,687	1,940
Public Safety and Judiciary	2,650	2,650	-	-	2,650	2,650
Public Works	867	699	-	-	867	699
Cultural, parks and recreation	384	418	-	-	384	418
Water Service	-	-	1,465	1,397	1,465	1,397
Sewer Service	-	-	514	476	514	476
Solid Waste	-	-	510	420	510	420
Ambulance	-	-	1,300	1,687	1,300	1,687
Non-Departmental	-	-	482	480	482	480
Interest on long-term debt	-	-	826	611	826	611
Loss on disposal of assets	-	-	-	1,398	-	1,398
Total Expenses	<u>5,096</u>	<u>5,117</u>	<u>5,589</u>	<u>7,059</u>	<u>10,685</u>	<u>12,176</u>
Increase (decrease) in net position before transfers	3,811	2,731	(398)	(2,229)	3,413	502
Transfers	(1,477)	(1,688)	1,477	1,688	-	-
Increases (decreases) in net position	2,334	1,043	1,079	(541)	3,413	502
Net position - beginning of year	16,529	15,486	6,629	10,577	23,158	26,063
Prior period adjustment	-	-	-	(3,407)	-	(3,407)
Net position - end of year	<u>\$ 18,863</u>	<u>\$ 16,529</u>	<u>\$ 7,708</u>	<u>\$ 6,629</u>	<u>\$ 26,571</u>	<u>\$ 23,158</u>

Note: Prior year adjustments recorded in the current year are reflected in the prior year column.

Business-type Activities

Revenues from charges for services in fiscal year 2019 decreased over prior year revenues by approximately \$139,600, or 3.0%. An operating loss of \$110,700 was recorded in fiscal year 2019, compared with a loss of \$250,500 in fiscal year 2018. While the loss in fiscal 2018 was partly attributed to the transfer of net pension liability for ambulance service workers formerly recognized in the General Fund, administrative costs decreased in fiscal year 2019 by \$95,800, mostly the result of contractual wage payments to a former employee that ended in late fiscal year 2018.

General Fund Budgetary Highlights

Fiscal year 2019 actual revenues exceeded budgeted revenues by \$768,483, or 8.4%, partly due to use tax receipts coming in over budget by 74% and court fines exceeding budget by 25%. In addition, contributions made by the State of Oklahoma to the public safety pension funds totaling \$283,149 were

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2019

not recognized in the budget. Total expenditures and transfers-out were under final appropriations by \$445,000, or 4.8% under budget, largely due large projects not completed in fiscal year 2019, such as the comprehensive plan update and street repair projects still underway at the end of the year.

Capital Asset & Debt Administration

The following is a summary of changes in capital assets and debt administration for fiscal year 2019. 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 36 to 38, respectively.

Capital Assets

At the end of June 30, 2019, the City had \$38.7 million invested in 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	
	6/30/2019	6/30/2018	6/30/2019	6/30/2018*	6/30/2019	6/30/2018
Land	\$ 2,339	\$ 2,339	\$ 330	\$ 330	\$ 2,669	\$ 2,669
Construction-in-progress	216	11	-	-	216	11
Other non-depreciable assets	-	-	1,935	1,935	1,935	1,935
Intangibles	25	-	-	-	25	-
Buildings & Improvements	2,965	2,954	880	880	3,845	3,834
Furniture & Equipment	2,369	2,198	586	586	2,955	2,784
Vehicles	1,217	1,118	1,418	1,351	2,635	2,469
Infrastructure	7,304	5,930	36,842	36,150	44,146	42,080
	16,435	14,550	41,991	41,232	58,426	55,782
Less: Depreciation	(5,497)	(5,055)	(14,197)	(13,369)	(19,694)	(18,424)
Totals	\$ 10,938	\$ 9,495	\$ 27,794	\$ 27,863	\$ 38,732	\$ 37,358

* Prior-year adjustments recorded in the current year are reflected in the prior-year column

Debt Administration

At the end of fiscal year 2019, the City had \$23.8 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 table below.

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

	Governmental Activities		Business-type Activities		Total	
	6/30/2019	6/30/2018	6/30/2019	6/30/2018	6/30/2019	6/30/2018
Revenue bonds payable	\$ -	\$ -	\$ 23,790,000	\$ 24,585,000	\$ 23,790,000	\$ 24,585,000
Totals	\$ -	\$ -	\$ 23,790,000	\$ 24,585,000	\$ 23,790,000	\$ 24,585,000

City of Coweta, Oklahoma
Management's Discussion and Analysis
As of and For the Year Ended June 30, 2019

Economic Factors and Next Year's Budget

While sales tax revenues were on the upswing, the City took a conservative approach and projected relatively flat revenues for fiscal year 2020. Projected expenditures were then balanced against those estimates, after budgeting a \$1.02 million reserve.

The fiscal year 2020 expenditure budget includes a 2.5% across the board increase in salaries and wages for all non-represented employees. Represented Public Safety employees received varied increases according to the terms of their respective labor agreements. Also included in the budget are several major capital improvement projects funded by gross receipts tax. These projects include new vehicles and equipment for public safety personnel and refuse operations, repairs to the library roof, improvements to streets and water and sewer infrastructure, and continued funding for major improvements to Roland Park such as a new splashpad, extended walking trails and additional sports play areas and parking.

Several new residential and commercial projects are underway in Coweta as the new fiscal year begins. Approximately 1,000 new single family and multi-family residential units are either under construction or in the approval process, with full absorption expected to take 3-5 years. A 40-acre commercial subdivision completed the installation of public infrastructure last year and is actively seeking tenants for the remaining parcels. The downtown Broadway district is thriving, boasting a new full-service restaurant slated to open in January 2020, several new retail shops, and new office space for a regional real estate firm. These projects are expected to contribute to Coweta's tax base in the years ahead.

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.

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**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

BASIC FINANCIAL STATEMENTS

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CITY OF COWETA
STATEMENT OF NET POSITION
June 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 7,028,997	\$ 2,903,844	\$ 9,932,841
Restricted cash and cash equivalents	1,240,782	95,033	1,335,815
Accounts receivable, net	326,742	580,493	907,235
Taxes receivable	279,960	-	279,960
Due from other governments	613,265	-	613,265
Total current assets	<u>9,489,746</u>	<u>3,579,370</u>	<u>13,069,116</u>
Non-current assets			
Net Pension Asset	110,853	-	110,853
Investments, unrestricted	1,324,118	92,416	1,416,534
Investments, restricted	-	1,203,778	1,203,778
Capital assets, non-depreciable	2,555,459	2,264,424	4,819,883
Other capital assets, net	8,382,561	25,529,171	33,911,732
Total non-current assets	<u>12,372,991</u>	<u>29,089,789</u>	<u>41,462,780</u>
Total assets	<u>21,862,737</u>	<u>32,669,159</u>	<u>54,531,896</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred resources related to pensions	1,149,279	2,198,484	3,347,763
Total deferred outflows	<u>1,149,279</u>	<u>2,198,484</u>	<u>3,347,763</u>
LIABILITIES			
Current liabilities:			
Accounts payable	84,218	67,506	151,724
Accrued payroll	72,154	40,501	112,655
Accrued interest payable	-	341,859	341,859
Accrued compensated absences	107,152	51,805	158,957
Deposits subject to refund	-	218,255	218,255
Revenue bonds payable	-	795,000	795,000
Amounts held in escrow	9,946	-	9,946
Total current liabilities	<u>273,470</u>	<u>1,514,926</u>	<u>1,788,396</u>
Non-current liabilities:			
Net pension liability	2,028,616	2,102,713	4,131,329
Revenue bonds payable	-	22,995,000	22,995,000
Total non-current liabilities	<u>2,028,616</u>	<u>25,097,713</u>	<u>27,126,329</u>
Total liabilities	<u>2,302,086</u>	<u>26,612,639</u>	<u>28,914,725</u>
DEFERRED INFLOW OF RESOURCES			
Deferred resources related to pensions	1,846,937	546,874	2,393,811
Total deferred inflows	<u>1,846,937</u>	<u>546,874</u>	<u>2,393,811</u>
NET POSITION			
Net investment in capital assets	10,938,020	4,003,595	14,941,615
Restricted for:			
E911	154,654	-	154,654
Rural fire service	123,289	-	123,289
Streets and alleys	317,909	-	317,909
Cemetery maintenance	335,060	-	335,060
Library operations	33,491	-	33,491
Capital projects	273,024	-	273,024
Debt Service	-	1,080,556	1,080,556
Unrestricted	6,687,546	2,623,979	9,311,525
Total net position	<u>\$ 18,862,993</u>	<u>\$ 7,708,130</u>	<u>\$ 26,571,123</u>

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, 2019

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	\$ 875,843	\$ 27,323	\$ -	\$ -	\$ (848,520)
Code and planning	319,227	44,379	-	-	(274,848)
Total general government	<u>1,195,070</u>	<u>71,702</u>	<u>-</u>	<u>-</u>	<u>(1,123,368)</u>
Public safety and judiciary:					
Municipal court	137,163	327,717	-	-	190,554
Fire and Emergency Management	750,348	110,020	185,819	-	(454,509)
Police and Animal Control	1,762,446	11,851	90,823	-	(1,659,772)
Total public safety and judiciary	<u>2,649,957</u>	<u>449,588</u>	<u>276,642</u>	<u>-</u>	<u>(1,923,727)</u>
Public Works:					
Cemetery	95,173	80,200	-	-	(14,973)
Streets	771,552	-	-	1,375,738	604,186
Total public works	<u>866,725</u>	<u>80,200</u>	<u>-</u>	<u>1,375,738</u>	<u>589,213</u>
Cultural, parks and recreation:					
Library	268,433	5,469	11,138	-	(251,826)
Parks and arts & humanities	115,868	-	-	-	(115,868)
Total cultural, parks and recreation	<u>384,301</u>	<u>5,469</u>	<u>11,138</u>	<u>-</u>	<u>(367,694)</u>
Total governmental activities	<u>5,096,053</u>	<u>606,959</u>	<u>287,780</u>	<u>1,375,738</u>	<u>(2,825,576)</u>
Business-type activities:					
Administration	259,612	-	-	-	(259,612)
Finance	232,273	-	-	-	(232,273)
Water operations	1,464,827	1,870,306	-	518,597	924,076
Sewer operations	514,157	1,036,232	-	-	522,075
Solid waste operations	509,886	855,644	-	-	345,758
Ambulance service	1,300,484	703,570	187,424	-	(409,490)
Non-Departmental	482,598	-	-	-	(482,598)
Financing costs	825,645	-	-	-	(825,645)
Total business-type activities	<u>5,589,482</u>	<u>4,465,752</u>	<u>187,424</u>	<u>518,597</u>	<u>(417,709)</u>
Total Primary Government	<u>\$ 10,685,535</u>	<u>\$ 5,072,711</u>	<u>\$ 475,204</u>	<u>\$ 1,894,335</u>	<u>\$ (3,243,285)</u>

(continued next page.)

CITY OF COWETA
STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION (continued)
For the Year Ended June 30, 2019

	Net (Expense) Revenue and Changes in Net Position		
	Governmental Activities	Business-Type Activities	Total
Net (expense)/revenue	\$ (2,825,576)	\$ (417,709)	\$ (3,243,285)
General revenues:			
Taxes:			
Sales and use taxes	4,090,963	-	4,090,963
Gross receipts tax	1,565,995	-	1,565,995
Hotel/motel tax	29,361	-	29,361
Intergovernmental	462,649	-	462,649
Franchise taxes	285,704	-	285,704
Investment earnings	42,412	18,837	61,249
Miscellaneous/Other Fees	159,117	-	159,117
Gain (loss) on disposal of assets	-	570	570
Transfers - internal activities	(1,477,032)	1,477,032	-
Total general revenues and transfers	<u>5,159,169</u>	<u>1,496,439</u>	<u>6,655,608</u>
Change in net position	2,333,593	1,078,730	3,412,323
Net position - beginning of year	<u>16,493,856</u>	<u>6,574,871</u>	<u>23,068,727</u>
Prior period adjustment	<u>35,544</u>	<u>54,529</u>	<u>90,073</u>
Net position - end of year	<u>\$ 18,862,993</u>	<u>\$ 7,708,130</u>	<u>\$ 26,571,123</u>

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

**CITY OF COWETA
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2019**

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Assets				
Cash and cash equivalents	\$ 1,929,481	\$ 4,890,708	\$ 208,808	\$ 7,028,997
Investments	739,122	523,385	61,611	1,324,118
Due from other governments	583,056	-	30,209	613,265
Taxes receivable	-	279,960	-	279,960
Accounts receivable, net	303,198	-	23,544	326,742
Restricted assets:				
Cash and cash equivalents	9,946	-	1,230,836	1,240,782
Total assets	\$ 3,564,803	\$ 5,694,053	\$ 1,555,008	\$ 10,813,864
Liabilities and Fund Balances:				
Liabilities				
Accounts payable	\$ 17,551	\$ 39,304	\$ 27,363	\$ 84,218
Compensated absences	107,152	-	-	107,152
Other accrued expenses	72,154	-	-	72,154
Amounts held in escrow	9,946	-	-	9,946
Total liabilities	206,803	39,304	27,363	273,470
Fund balances				
Restricted for:				
E911 operations	-	-	154,654	154,654
Rural fire service	-	-	123,289	123,289
Streets and alleys	-	-	317,909	317,909
Cemetery maintenance	-	-	335,060	335,060
Capital projects	-	-	273,024	273,024
Library operations	-	-	33,491	33,491
Assigned to:				
Capital projects	-	5,654,749	-	5,654,749
Other purposes	-	-	290,218	290,218
Unassigned	3,358,000	-	-	3,358,000
Total fund balances	3,358,000	5,654,749	1,527,645	10,540,394
Total liabilities and fund balance	\$ 3,564,803	\$ 5,694,053	\$ 1,555,008	\$ 10,813,864

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, 2019

Total Fund Balance, Governmental Funds \$ 10,540,394

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the fund statements. These assets consist of:

Land	2,339,311	
Intangibles	24,855	
Construction in Progress	216,148	
Buildings & Improvements	2,964,941	
Vehicles	1,217,144	
Equipment	2,369,249	
Infrastructure	7,303,945	
Accumulated Depreciation	(5,497,573)	
		<u>10,938,020</u>

Certain other long-term assets and deferred outflows of resources are not available to pay current fund liabilities, and are therefore deferred in the funds:

Net Pension Asset	110,853	
Pension related deferred outflows	1,149,279	
Total		<u>1,260,132</u>

Some liabilities and deferred inflows of resources are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position:

Net pension liability	(2,028,616)	
Pension related deferred inflows	(1,846,937)	
Total		<u>(3,875,553)</u>

Total Net Position - Governmental Activities \$ 18,862,993

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, 2019

	<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Revenues:				
Taxes	\$ 4,120,324	\$ 1,565,995	\$ -	\$ 5,686,319
Charges for services	47,207	-	204,711	251,918
Licenses and permits	27,323	-	-	27,323
Franchise fees	285,704	-	-	285,704
Intergovernmental programs	443,180	-	318,756	761,936
Fines and forfeits	327,717	-	-	327,717
Interest income	22,271	18,687	1,454	42,412
Miscellaneous	129,649	-	29,468	159,117
Total revenues	<u>5,403,375</u>	<u>1,584,682</u>	<u>554,389</u>	<u>7,542,446</u>
Expenditures:				
General government	1,199,220	137,285	9,189	1,345,694
Public safety	2,903,670	-	197,754	3,101,424
Highways and roads	349,912	-	61,700	411,612
Cultural and recreational	315,306	-	16,186	331,492
Capital outlay	162,389	413,882	52,245	628,516
Total expenditures	<u>4,930,497</u>	<u>551,167</u>	<u>337,074</u>	<u>5,818,738</u>
Excess of revenues over (under) expenditures	<u>472,878</u>	<u>1,033,515</u>	<u>217,315</u>	<u>1,723,708</u>
Other financing sources (uses):				
Operating transfers in	4,472,889	-	269,787	4,742,676
Operating transfers out	(3,841,126)	(2,206,083)	(172,500)	(6,219,709)
Total other financing sources (uses)	<u>631,763</u>	<u>(2,206,083)</u>	<u>97,287</u>	<u>(1,477,033)</u>
Net change in fund balances	1,104,641	(1,172,568)	314,602	246,675
Fund balances - beginning of year	<u>2,217,815</u>	<u>6,827,317</u>	<u>1,213,043</u>	<u>10,258,175</u>
Prior period adjustment	35,544	-	-	35,544
Fund balance - end of year	<u>\$ 3,358,000</u>	<u>\$ 5,654,749</u>	<u>\$ 1,527,645</u>	<u>\$ 10,540,394</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, 2019

Net Change in Fund Balances - Total Governmental Funds \$ 246,675

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

In the Statement of Activities, the net cost of pension benefits earned is calculated and is reported as pension expense. The fund financial statements report pension contributions as pension expenditures. This amount represents the difference between pension contributions and calculated pension expense. 643,852

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	628,516	
Capital assets donated	1,375,738	
Loss on disposal of capital assets	(22,500)	
Depreciation expense	(538,688)	
		1,443,066

Change in Net Position of Governmental Activities \$ 2,333,593

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

CITY OF COWETA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
June 30, 2019

	Enterprise Funds		
	Public Works Authority	Industrial Development Authority	Total Enterprise Funds
ASSETS			
Current assets:			
Cash and equivalents	\$ 2,855,493	\$ 48,351	\$ 2,903,844
Restricted cash and equivalents	95,033	-	95,033
Accounts receivable, net	580,493	-	580,493
Total current assets	<u>3,531,019</u>	<u>48,351</u>	<u>3,579,370</u>
Non-current Assets:			
Investments, unrestricted	92,416	-	92,416
Restricted investments	1,203,778	-	1,203,778
Capital assets:			
Non-depreciable assets	2,264,424	-	2,264,424
Other assets, net of depreciation	25,529,171	-	25,529,171
Total non-current assets	<u>29,089,789</u>	<u>-</u>	<u>29,089,789</u>
Total assets	<u>32,620,808</u>	<u>48,351</u>	<u>32,669,159</u>
DEFERRED OUTFLOW OF RESOURCES			
Deferred amounts related to pensions	<u>2,198,484</u>	<u>-</u>	<u>2,198,484</u>
LIABILITIES			
Current liabilities:			
Accounts payable	64,912	2,594	67,506
Accrued payroll	40,501	-	40,501
Accrued interest payable	341,859	-	341,859
Accrued compensated absences	51,805	-	51,805
Deposits subject to refund	218,255	-	218,255
Revenue bonds payable	795,000	-	795,000
Total current liabilities	<u>1,512,332</u>	<u>2,594</u>	<u>1,514,926</u>
Non-current liabilities:			
Net pension liability	2,102,713	-	2,102,713
Revenue bonds payable	22,995,000	-	22,995,000
Total non-current liabilities	<u>25,097,713</u>	<u>-</u>	<u>25,097,713</u>
Total liabilities	<u>26,610,045</u>	<u>2,594</u>	<u>26,612,639</u>
DEFERRED INFLOW OF RESOURCES			
Deferred amounts related to pensions	<u>546,874</u>	<u>-</u>	<u>546,874</u>
Net position:			
Net investment in capital assets	4,003,595	-	4,003,595
Restricted	1,080,556	-	1,080,556
Unrestricted	<u>2,578,222</u>	<u>45,757</u>	<u>2,623,979</u>
Net position	<u>\$ 7,662,373</u>	<u>\$ 45,757</u>	<u>\$ 7,708,130</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, 2019

	Enterprise Funds		
	Public Works Authority	Industrial Development Authority	Total Enterprise Funds
Operating Revenues:			
Water revenue	\$ 1,790,014	\$ -	\$ 1,790,014
Sewer revenue	1,036,232	-	1,036,232
Solid waste revenue	855,644	-	855,644
Ambulance revenue	698,375	-	698,375
Operating grants	187,424	-	187,424
Miscellaneous charges	85,488	-	85,488
Total revenues	4,653,177	-	4,653,177
Operations expense:			
General administrative	259,612	-	259,612
Finance	232,273	-	232,273
Water operations	885,071	-	885,071
Sewer operations	306,897	-	306,897
Solid waste operations	492,295	-	492,295
Ambulance service	1,254,876	-	1,254,876
Non-departmental	372,962	105,502	478,464
Depreciation	854,350	-	854,350
Total operations expense	4,658,336	105,502	4,763,838
Operating income (loss)	(5,159)	(105,502)	(110,661)
Non-operating revenues (expenses):			
Interest revenue	18,810	27	18,837
Interest expense and fiscal agent fees	(825,645)	-	(825,645)
Donations/grants	518,597	-	518,597
Gain (loss) on disposal of assets	570	-	570
Total Non-operating revenues (expenses)	(287,668)	27	(287,641)
Income (loss) before operating transfers	(292,827)	(105,475)	(398,302)
Transfers in	5,164,093	114,532	5,278,625
Transfers out	(3,801,593)	-	(3,801,593)
Change in net position	1,069,673	9,057	1,078,730
Total Net position, beginning	6,538,171	36,700	6,574,871
Prior period adjustment	54,529	-	54,529
Total Net position, ending	\$ 7,662,373	\$ 45,757	\$ 7,708,130

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, 2019

	Enterprise Funds		
	Public Works Authority	Industrial Development Authority	Total Enterprise Funds
Cash flows from operating activities:			
Cash received from customers	\$ 4,657,197	\$ -	\$ 4,657,197
Cash payments to vendors and employees	(3,663,629)	(102,908)	(3,766,537)
Net cash provided by (used in) operating activities	993,568	(102,908)	890,660
Cash flows from noncapital financing activities:			
Transfers from other funds	-	114,532	114,532
Net cash provided by noncapital financing activities	-	114,532	114,532
Cash flows from capital and related financing activities:			
Transfers from other funds	5,164,093	-	5,164,093
Transfers to other funds	(3,801,593)	-	(3,801,593)
Acquisition and construction of capital assets	(268,741)	-	(268,741)
Proceeds received from disposals of capital assets	1,070	-	1,070
Principal paid on revenue bonds	(795,000)	-	(795,000)
Interest paid on revenue bonds	(827,557)	-	(827,557)
Fiscal agent fees	(4,000)	-	(4,000)
Net cash provided by (used in) capital and related financing activities	(531,728)	-	(531,728)
Cash flows from investing activities:			
(Purchase) liquidation of investments	(890)	-	(890)
Interest on investments	18,810	27	18,837
Net cash provided by (used in) investing activities	17,920	27	17,947
Net increase (decrease) in cash and cash equivalents	479,760	11,651	491,411
Balances - beginning of year	2,470,766	36,700	2,507,466
Balances - end of year	\$ 2,950,526	\$ 48,351	\$ 2,998,877
Reconciliation to Statement of Net Position:			
Cash and cash equivalents	\$ 2,855,493	\$ 48,351	\$ 2,903,844
Restricted cash and cash equivalents - current	95,033	-	95,033
Total cash and cash equivalents - end of year	\$ 2,950,526	\$ 48,351	\$ 2,998,877
Reconciliation of operating income to net cash			
Operating income (loss)	\$ (5,159)	\$ (105,502)	\$ (110,661)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	854,350	-	854,350
Change in assets and liabilities:			
(Increase) decrease in accounts receivable	1,060	-	1,060
Increase (decrease) in customer deposits	2,960	-	2,960
Increase (decrease) in accounts payable	64,821	2,594	67,415
(Increase) decrease in prepaid insurance	23,880	-	23,880
Increase (decrease) in accrued expenses	6,524	-	6,524
Increase (decrease) in deferred inflow	394,798	-	394,798
(Increase) decrease in deferred outflow	325,532	-	325,532
Increase (decrease) in net pension liability	(673,271)	-	(673,271)
Increase (decrease) in compensated absences	(1,927)	-	(1,927)
Total adjustments	998,727	2,594	977,441
Net cash provided by (used in) operating activities	\$ 993,568	\$ (102,908)	\$ 890,660
Noncash Activities			
Contributed capital assets	\$ 518,597	-	\$ 518,597

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

NOTES TO BASIC FINANCIAL STATEMENTS
CITY OF COWETA, OKLAHOMA
JUNE 30, 2019

Note 1: Summary of Significant Accounting Policies

- A. General Statement
- B. Financial Reporting Entity
- C. Basis of Presentation
- D. Measurement Focus and Basis of Accounting
- E. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Equity
- F. Revenues, Expenditures and Expenses
- G. Internal and Interfund Balances and Activities
- H. Use of Estimates
- I. Pensions

Note 2: Stewardship, Compliance and Accountability

- A. Fund Accounting Requirements
- B. Revenue Restrictions
- C. Debt Restrictions and Covenants
- D. Fund Equity/Net Position Restrictions
- E. Prior Period Adjustments

Note 3: Detailed Notes on Transaction Classes/Accounts

- A. Deposits and Investments
- B. Accounts Receivable
- C. Accounts Payable
- D. Restricted Assets
- E. Capital Assets
- F. Interfund Transfers
- G. Long-term Liabilities
- H. Applicability of Federal Arbitrage Regulations
- I. Changes in Long-term Liabilities
- J. Maturities of Long-term Debt
- K. Refunding of Long-term Debt
- L. Pledge of Future Revenues

Note 4: Employee Pension Plans and Other Post-Employment Benefits

- A. Pension Plan Obligations
 - 1. Oklahoma Police Pension & Retirement System (OPPRS)
 - 2. Oklahoma Firefighters Pension & Retirement System (FPRS)
 - 3. Oklahoma Municipal Retirement Fund (OkMRF)
- B. Other Post-Employment Benefits

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**NOTES TO BASIC FINANCIAL STATEMENTS
CITY OF COWETA, OKLAHOMA
JUNE 30, 2019**

Note 5: Risk Management

Note 6: Contingent Liabilities

Note 7: Bond Debt Coverage

Note 8: Tax Abatements

Note 9: Subsequent Events

Note 10: Recently Issued Accounting Standards

- A. GASB Statement No. 84, "Fiduciary Activities"
- B. GASB Statement No. 87, "Leases"
- C. GASB Statement No. 90, "Major Equity Interests"
- D. GASB Statement No. 91, "Conduit Debt Obligations"

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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 the fiscal year, the City implemented the following GASB Pronouncements:

GASB Statement No. 83, "Certain Asset Retirement Obligations" was effective for the City beginning with its fiscal year ending June 30, 2019. Under Statement No. 83, a government that has legal obligations to perform future asset retirement activities related to its tangible capital assets is required to recognize a liability and a corresponding deferred outflow of resources. The Statement identifies the circumstances that trigger the recognition of these transactions. The Statement also requires the measurement of an asset retirement obligation to be based on the best estimate of the current value of outlays expected to be incurred while the deferred outflow of resources associated with the asset retirement obligation will be measured at the amount of the corresponding liability upon initial measurement and generally recognized as an expense during the reporting periods that the asset provides service. The Statement requires disclosures including a general description of the asset retirement obligation and associated tangible capital assets; the source of the obligation to retire the assets; the methods and assumptions used to measure the liability; and other relevant information. Implementation of this pronouncement did not impact the financial presentation.

GASB Statement No. 88, "Certain Disclosures Related to Debt" was effective for the City beginning with its fiscal year ending June 30, 2019. The primary objective of this Statement is to improve the information that is disclosed in the notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. It defines debt for purposes of disclosure in the notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences; significant termination events with finance-related consequences; and significant subjective acceleration clauses. This Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. Footnote disclosures for long term debt have been modified as a result of this implementation.

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

- a. 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.
- b. 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
- c. 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.
- d. 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
 - Community Development Block Grant (CDBG) Fund

PROPRIETARY FUNDS

- a. 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
 Community Development Block Grant (CDBG) 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 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 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.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

- 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 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 2019 consists of pension benefits and revenue bonds payable.
- b. Fund Financial Statements: Long-term debt of governmental funds is not reported as liabilities 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, 2019, the City's deferred outflows and deferred inflows of resources were comprised of pension related deferrals. As mentioned 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.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

- 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 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.
- 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, 2019, the City had no outstanding general obligation bonds or judgements. No property tax was levied during the fiscal year ended June 30, 2019.
- 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.

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 below.

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)	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

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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, 2019, 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, 2019, 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, 2019, no such debt was incurred by the City.
- 3. Revenue Bond Debt:** The bond indenture relating to the revenue bond issues of the PWA contains 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 revenue bond 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, 2019:

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 Requirement	For the year ended June 30, 2019, available sales tax and operating revenues, as defined by the bond indenture, were \$3,801,593; the bond coverage requirement was 125% of annual principal and interest requirements, or \$2,028,196. Actual coverage was 266%. In addition, available revenues without tax transfers, as defined by the bond indenture, were \$1,587,518; the bond coverage requirement was 75% of annual principal and interest requirements. Actual coverage was 98%.

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, 2019.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

2.E. Prior Period Adjustments

A prior period adjustment to the unrestricted net position was made due to the misstatement of accounts receivable amounts for utility accounts in fiscal year 2018. In addition, infrastructure that should have been disposed in prior years was retained in the assets for fiscal year 2018. As a result, depreciation expense and assets were misstated in fiscal year 2018. Furthermore, prepaid health insurance premiums were not recognized in fiscal year 2018, resulting in an overstatement of expenses.

Beginning balances for fiscal year 2019 were restated as follows:

	Government-Wide		Fund-Level	
	Governmental Activities	Business-Type Activities	General Fund	PWA
Beginning balances, as previously reported	\$ 16,493,856	\$ 6,574,871	\$ 2,217,815	\$ 6,538,171
Accounts Receivable adjustments	-	335,368	-	335,368
Prepaid expenses	35,544	23,879	35,544	23,879
Loss on capital asset disposals	-	(304,718)	-	(304,718)
Beginning balances, restated	<u>\$ 16,529,400</u>	<u>\$ 6,629,400</u>	<u>\$ 2,253,359</u>	<u>\$ 6,592,700</u>

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, 2019 the City's bank balances of \$8,922,102 was 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.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

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, 2019.

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.
- 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, 2019, 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, 2019:

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Type	Weighted Average Maturity (Months)	Standard & Poor's Credit Rating	Value
Demand deposits and cash on hand	N/A	(1)	\$ 8,923,027
Short-term money market funds	1.1	AAAm	1,080,556
Certificates of deposit	15.2	(1)	3,885,385
			<u>\$13,888,968</u>
(1) Not subject to rating			
Reconciliation to Statement of Net Position			
Cash and cash equivalents			\$ 9,932,841
Restricted Cash and cash equivalents			1,335,815
Investments			1,416,534
Restricted investments			1,203,778
			<u>\$13,888,968</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 detail at June 30, 2019 is as follows:

	Governmental Activities	Business-Type Activities	Total
Service receivables	\$ -	\$ 2,487,510	\$ 2,487,510
Due from other governments	613,265	-	613,265
Municipal court fine receivable	470,309	-	470,309
Taxes receivable	279,960	-	279,960
Other receivables	390,671	-	390,671
Allowance for uncollectible accounts	(534,238)	(1,907,017)	(2,441,255)
Net accounts receivable	<u>\$ 1,219,967</u>	<u>\$ 580,493</u>	<u>\$ 1,800,460</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 in the amount of \$154,654 at June 30, 2019 has been restricted in use for E911 operations; \$123,289 to be used for rural fire operations; \$317,909 for street maintenance; \$335,060 for cemetery maintenance; \$33,491 for library operations; and \$273,024 for capital projects. Further, municipal court bonds received in relation to defendant warrants are restricted in their use toward

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
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resolution of the defendant's warrants. As of June 30, 2019, cash in the amount of \$9,946 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 \$1,080,556 at June 30, 2019 have been restricted for debt service. 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, 2019, cash and cash equivalents in the amount of \$218,255, of which \$95,033, is classified as current and \$123,222 is classified as non-current, have been restricted for customer utility deposits.

3.E. Capital Assets

Governmental capital asset activity for the year ended is summarized below:

	<u>Balance 6/30/2018</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance 6/30/2019</u>
Governmental Activities				
Non-depreciable assets:				
Land	\$ 2,339,311	\$ -	\$ -	\$ 2,339,311
Construction in progress	11,358	204,790	-	216,148
Total non-depreciable assets	<u>2,350,669</u>	<u>204,790</u>	<u>-</u>	<u>2,555,459</u>
Depreciable assets:				
Intangibles	-	24,855	-	24,855
Buildings and improvements	2,954,141	10,800	-	2,964,941
Furniture, fixtures and equipment	2,198,399	170,850	-	2,369,249
Vehicles	1,118,469	217,221	(118,546)	1,217,144
Infrastructure	5,928,207	1,375,738	-	7,303,945
Total depreciable assets	<u>12,199,216</u>	<u>1,799,464</u>	<u>(118,546)</u>	<u>13,880,134</u>
Less accumulated depreciation:				
Intangibles	-	(1,657)	-	(1,657)
Buildings and improvements	(745,654)	(83,324)	-	(828,978)
Furniture, fixtures and equipment	(1,419,530)	(129,019)	-	(1,548,549)
Vehicles	(838,177)	(95,750)	96,046	(837,881)
Infrastructure	(2,051,570)	(228,938)	-	(2,280,508)
Total accumulated depreciation	<u>(5,054,931)</u>	<u>(538,688)</u>	<u>96,046</u>	<u>(5,497,573)</u>
Net depreciable assets	<u>7,144,285</u>	<u>1,260,776</u>	<u>(22,500)</u>	<u>8,382,561</u>
Net governmental activities capital assets	<u>\$ 9,494,954</u>	<u>\$ 1,465,566</u>	<u>\$ (22,500)</u>	<u>\$ 10,938,020</u>

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:

	Balance 6/30/2018, as previously stated	Prior Period Adjustment	Additions	Disposals	Balance 6/30/2019
Business-Type Activities					
Non-depreciable assets:					
Land	\$ 329,789	\$ -	\$ -	\$ -	\$ 329,789
Other non-depreciable assets	1,934,635	-	-	-	1,934,635
Total non-depreciable assets	<u>2,264,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,264,424</u>
Depreciable assets:					
Buildings and improvements	880,850	-	-	-	880,850
Furniture, fixtures and equipment	585,562	-	-	-	585,562
Vehicles	1,351,512	-	93,926	(27,000)	1,418,438
Infrastructure	36,567,266	(417,270)	691,586	-	36,841,582
Total depreciable assets	<u>39,385,190</u>	<u>(417,270)</u>	<u>785,512</u>	<u>(27,000)</u>	<u>39,726,432</u>
Less accumulated depreciation:					
Buildings and improvements	(780,146)	-	(6,454)	-	(786,600)
Furniture, fixtures and equipment	(407,518)	-	(30,737)	-	(438,255)
Vehicles	(992,521)	-	(81,453)	26,500	(1,047,474)
Infrastructure	(11,301,778)	112,552	(735,706)	-	(11,924,932)
Total accumulated depreciation	<u>(13,481,963)</u>	<u>112,552</u>	<u>(854,350)</u>	<u>26,500</u>	<u>(14,197,261)</u>
Net depreciable assets	<u>25,903,227</u>	<u>(304,718)</u>	<u>(68,838)</u>	<u>(500)</u>	<u>25,529,171</u>
Net Business-Type activities capital assets	<u>\$ 28,167,651</u>	<u>\$ (304,718)</u>	<u>\$ (68,838)</u>	<u>\$ (500)</u>	<u>\$ 27,793,595</u>

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

Governmental Activities

General government	\$ 76,573
Public safety and judiciary	172,907
Public works	236,401
Cultural, parks and recreation	52,807
Total depreciation expense for governmental activities	<u>\$ 538,688</u>

Business-Type Activities

Water	\$ 579,756
Sewer	207,261
Solid waste	17,591
Ambulance	45,608
Administrative	4,134
Total depreciation expense for business-type activities	<u>\$ 854,350</u>

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
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3.F. 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, 2019, consisted of the following:

TRANSFERS IN	TRANSFERS OUT					Total Transfers Out
	General Fund	Cemetery Fund	Rural Fire Fund	Capital Improvement Fund	PWA	
General Fund	\$ -	\$ 52,500	\$ -	\$ 618,796	\$ 3,801,593	\$ 4,472,889
CDBG Fund	-	-	-	269,787	-	269,787
CIDA	39,532	-	-	75,000	-	114,532
PWA	3,801,593	-	120,000	1,242,500	-	5,164,093
Total Transfers In	<u>\$ 3,841,125</u>	<u>\$ 52,500</u>	<u>\$ 120,000</u>	<u>\$ 2,206,083</u>	<u>\$ 3,801,593</u>	<u>\$ 10,021,301</u>

Reconciliation to Fund Financial Statements/Statement of Activities:

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
Governmental Funds	\$ 6,219,708	\$ (4,742,676)	\$ 1,477,032
Proprietary Funds	<u>3,801,593</u>	<u>(5,278,625)</u>	<u>(1,477,032)</u>
	<u>\$ 10,021,301</u>	<u>\$ (10,021,301)</u>	<u>\$ -</u>

The General Fund transferred all sales tax revenues, totaling \$3,801,593 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.

3.G. Long-term Liabilities

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

- 1. Governmental Activities:** As of June 30, 2019, the governmental activities had no long-term debt.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

2. Business-Type Activities: As of June 30, 2019, the business-type activities long-term debt consisted of the following:

<u>Revenue Bonds Payable</u>	<u>Balance 6/30/19</u>
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.	\$ 23,175,000
Series 2016B Taxable Refunding Bonds dated September 30, 2016 (publicly traded), original issue amount of \$1,195,000, interest rates range from 1.03% to 2.04%, semiannual interest and annual principal installments commencing August 1, 2017 through August 1, 2039.	615,000
Total Revenue Bonds Payable	\$ <u>23,790,000</u>
Current portion	\$ 795,000
Non-current portion	<u>22,995,000</u>
Total Revenue Bonds Payable	\$ <u>23,790,000</u>
	Balance
<u>Deposits Subject to Refund</u>	<u>6/30/19</u>
Current portion	\$ <u>218,255</u>
Total Deposits Subject to Refund	\$ <u>218,255</u>

The 2016 A and 2016B revenue bonds 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.

3.H. 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.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
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3.I. Changes in Long-term Liabilities

Changes in the long-term liabilities for the year ended June 30, 2019 are summarized below:

Business-type Activities:

	Balance			Balance		Amount due
	June 30, 2018	Additions	Reductions	June 30, 2019	in one year	
Revenue Bond 2016A	\$ 23,680,000	\$ -	\$ 505,000	\$ 23,175,000	\$	495,000
Revenue Bond 2016B	905,000	-	290,000	615,000		300,000
Total	\$ 24,585,000	\$ -	\$ 795,000	\$ 23,790,000	\$	795,000

3.J. 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	Principal	Interest	Total
June 30,			
2020	\$ 795,000	\$ 812,872	\$ 1,607,872
2021	810,000	797,119	1,607,119
2022	825,000	776,581	1,601,581
2023	855,000	751,381	1,606,381
2024	870,000	721,156	1,591,156
2025-2029	4,940,000	3,040,180	7,980,180
2030-2034	6,010,000	1,954,046	7,964,046
2035-2039	7,120,000	839,087	7,959,087
2040	1,565,000	25,435	1,590,435
	<u>\$ 23,790,000</u>	<u>\$ 9,717,857</u>	<u>\$ 33,507,857</u>

3.K. Refunding of Long-term Debt

The City defeased certain bonds in prior years by placing the proceeds of new debt in an irrevocable trust to provide for all future debt service payments on the old debt. Accordingly, the trust account assets and the liabilities for the defeased debt are not included in the City's financial statements. The amount of defeased debt outstanding at June 30, 2019 was \$22,086,638.

3.L. Pledge of Future Revenues

Sales Tax Pledge: The City has pledged future sales tax revenues to repay \$25,175,000 of Series 2016A and 2016B Utility System Revenue Bonds. Proceeds from the bonds were used to defease and refund the PWA's 2009A and 2009B Utility System Revenue Bonds, and to pay the costs of issuance for the Series 2016 Bonds. The bonds are payable from pledged sales tax revenues and further secured by net water, sewer and solid waste revenues. The bonds are payable through 2039 and 2040

City of Coweta, Oklahoma
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respectively. The total principal and interest payable for the remainder of the life of these bonds is \$33,507,857. Pledged sales taxes received in the current year were \$3,801,593 and net utility revenues were \$1,587,518. Debt service payments for the bonds of \$1,622,557 for the current fiscal year were 43% of the pledged sales taxes and 30% 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 2019 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)

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

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Plan Totals</u>
Net Pension Asset:			
Police	\$ 110,853	\$ -	\$ 110,853
Total	<u>\$ 110,853</u>	<u>\$ -</u>	<u>\$ 110,853</u>
Net Pension Liability:			
Firefighters	\$ 2,028,616	\$ 2,102,713	\$4,131,329
Total	<u>\$ 2,028,616</u>	<u>\$ 2,102,713</u>	<u>\$4,131,329</u>
Deferred Outflows of Resources:			
Police	\$ 216,323	\$ -	\$ 216,323
Firefighters	932,956	2,198,484	3,131,440
Total	<u>\$ 1,149,279</u>	<u>\$ 2,198,484</u>	<u>\$3,347,763</u>
Deferred Inflows of Resources:			
Police	\$ 109,642	\$ -	\$ 109,642
Firefighters	1,737,295	546,874	2,284,169
Total	<u>\$ 1,846,937</u>	<u>\$ 546,874</u>	<u>\$2,393,811</u>
Pension Expense:			
Police	\$ 78,708	\$ -	\$ 78,708
Firefighters	(269,034)	315,023	45,989
Total	<u>\$ (190,326)</u>	<u>\$ 315,023</u>	<u>\$ 124,697</u>

1. Oklahoma Police Pension & Retirement System (OPPRS)

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 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

City of Coweta, Oklahoma
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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 contribution 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 \$104,182. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$97,288 during the calendar year and this is reported as both expense and revenue in the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance. In the government-wide Statement of Activities, revenue is recognized for the state's on-behalf contributions on an accrual basis of \$90,823. 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, 2019, the City reported an asset of \$110,853 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2018. 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, 2018. Based upon this information, the City's proportion was 0.2327%.

For the year ended June 30, 2019, the City recognized pension expense of \$78,708. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

City of Coweta, Oklahoma
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	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 655	\$ 103,869
Changes of assumptions	48,413	-
Net difference between projected and actual earnings on pension plan investments	57,725	-
Changes in proportion	3,389	-
City contributions during measurement date	1,959	5,773
City contributions subsequent to the measurement date	104,182	-
Total	<u>\$ 216,323</u>	<u>\$ 109,642</u>

In the year ending June 30, 2019, \$104,182 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, 2020. 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:	
2020	\$ 58,337
2021	23,062
2022	(61,201)
2023	(20,120)
2024	<u>2,421</u>
	<u>\$ 2,499</u>

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
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Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	2.75%
Salary increases:	3.5% to 10% 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, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2007, to June 30, 2012.

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, 2018, are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed income	4.53%
Domestic equity	5.86%
International equity	8.83%
Real estate	6.58%
Private equity	9.21%
Commodities	5.06%

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

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

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset) \$	514,210	\$ (110,853)	\$ (639,272)

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 retirement, disability, and death benefits to members of the plan. Benefits for members hired prior to November 1, 2013 are determined as 2.5 percent of the employee's

City of Coweta, Oklahoma
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AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

final average compensation times the employee's years of service and have reached the age of 50 or have complete 20 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is \$150.60 per month. Benefits vest with 10 years or more of service.

Benefits for members hired after November 1, 2013 are determined as 2.5 percent of the employee's final average compensation times the employee's years of service and have reached the age of 50 or have complete 22 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is \$165.66 per month. Benefits vest with 11 years or more of service

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 \$158,242. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$378,511 during the calendar year; \$185,861 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 \$192,650 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 \$368,243. 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, 2019, the City reported a liability of \$4,131,329 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. 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, 2018. Based upon this information, the City's proportion was 0.367%.

For the year ended June 30, 2019, the City recognized pension expense of \$45,989. At June 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 862,918	\$ -
Net difference between projected and actual earnings on pension plan investments	-	343,280
Changes in proportion	2,047,045	1,865,607
City contributions during measurement date	63,235	75,282
City contributions subsequent to the measurement date	158,242	-
Total	\$ 3,131,440	\$ 2,284,169

In the year ending June 30, 2019, \$158,242 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, 2020. 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:	
2020	\$ 227,316
2021	182,241
2022	61,446
2023	151,981
2024	66,045
	<u>\$ 689,029</u>

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of July 1, 2018, using the following actuarial assumptions, applied to all prior periods included in the measurement:

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

Mortality rates were based on the RP2000 combined healthy with blue collar adjustment as appropriate, with adjustments for generational mortality improvement using scale AA for healthy lives and no mortality improvement for disabled lives.

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period July 1, 2007, to June 30, 2012.

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, 2018, are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Fixed income	20%	7.00%
Domestic equity	47%	7.01%
International equity	15%	8.83%
Real estate	10%	6.58%
Other assets	8%	5.70%

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

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	\$ 5,411,240	\$ 4,131,329	\$ 3,056,426

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 5% of covered payroll. 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, 2019, the following amounts were paid into the defined contribution plan:

Employee contributions made: \$87,095
Employer (City) contributions made: \$84,800

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 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 13% to the plan and the employee contributes 5% to the plan.

Employee contributions made: \$6,141
Employer (City) contributions made: \$17,195

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: <ul style="list-style-type: none"> • Torts • Errors and omissions • Police liability • Vehicles 	Purchased commercial insurance.	None
2. Physical Property: <ul style="list-style-type: none"> • Theft • Damage to assets • Natural disasters 	All physical property is insured through commercial insurance with a deductible of \$1,000 (\$500 for vehicles).	None
3. Workers’ Compensation: <ul style="list-style-type: none"> • Employee injures 	Participates in Oklahoma Municipal Assurance Group (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 <ul style="list-style-type: none"> • Medical • 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

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).

At June 30, 2019 the City was involved in legal disputes with two former employees. While the outcome of the above noted proceedings cannot be predicted, due to the insurance coverage maintained by the City and the State statute relating to judgments, the City feels that any settlement or judgment not covered by insurance would not have a material adverse effect on the financial condition of the City.

NOTE 7. BOND DEBT COVERAGE

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

	Debt Service Requirements
Annual interest payments - 2016 Series Revenue Bonds	\$827,557
Annual principal payments - 2016 Series Revenue Bonds	795,000
Total Debt Service Requirements	\$ 1,622,557

The first test per the indenture is 125% of net revenues to bond debt service funding requirements, excluding from net revenues depreciation, non-cash contributions and interest expense on said bonds. 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 2019 as outlined on the following page:

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

Utility Operating Revenues	\$ 3,767,378
Sales Tax transfers in	3,801,593
Direct Utility Expenses	(1,684,263)
Allocated Overhead (% of Dept. Expenses)	<u>(495,597)</u>
Net Revenues for 125%	<u>\$ 5,389,111</u>
Revenues required for 125% coverage of debt service:	\$ 2,028,196
Actual Net Revenues	5,389,111
Actual coverage	266%

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 2019 as outlined below:

Net Revenues (from above)	\$ 5,389,111
Sales Tax (from above)	<u>(3,801,593)</u>
Net Revenues for 75%	<u>\$ 1,587,518</u>
Total Debt Service Requirements	\$ 1,622,557
Actual coverage	98%

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 2.1% increase was implemented in fiscal year 2019, with plans for additional increases in future years.

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, 2019 the CIDA abated hotel-motel tax that would have otherwise been remitted to the City totaling \$14,082 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 48% 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 one active agreement that resulted in sales tax abatements as of June 30, 2019:

Under the terms of a sales tax rebate agreement, a business received rebated sales taxes during fiscal year 2019 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 2019 represents 50% of the sales tax generated by the entity in fiscal year 2019.

NOTE 9. SUBSEQUENT EVENTS

Subsequent to June 30, 2019, the PWA issued a \$11,373,000 Coweta Public Works Authority Series 2019 Clean Water SRF Promissory Note (the “2019 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 2019 CWSRF note closed on October 17, 2019 and bears a fixed rate of interest of 1.58% plus an administrative fee of 0.50%, for a total borrowing rate of 2.08%. 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, 2022. Final maturity date is March 15, 2052.

NOTE 10. RECENTLY ISSUED ACCOUNTING STANDARDS

The GASB has issued several new accounting pronouncements, which will be effective in subsequent years. A description of the new accounting pronouncements, the fiscal year in which they are effective, and the City’s consideration of the impact of these pronouncements are described in the following pages.

GASB Statement No. 84, “Fiduciary Activities” — GASB No. 84 was issued January 2017, this Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement is effective for periods beginning after December 15, 2018. The City has not yet determined the impact that implementation of GASB 84 will have on its net position.

GASB Statement No. 87, “Leases” — GASB No. 87 was issued June 2017. The primary objective of this Statement is to increase the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under 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. This Statement is effective for periods beginning after December 15, 2019. The City has not yet determined the impact that implementation of GASB 87 will have on its net position.

GASB Statement No. 90, “Majority Equity Interests” — GASB No. 90, Majority Equity Interests (An amendment of GASB Statement 14 and 61) was issued August 2018 and will be effective for the City beginning with its fiscal year ending June 30, 2020. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain

City of Coweta, Oklahoma
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2019

component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Since the City does not currently hold any majority equity interest, management does not currently expect implementation of this statement to impact its financial position.

GASB Statement No. 91, "Conduit Debt Obligations" — The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. At this time, the City does not expect that implementation of this statement will impact its financial position as the City has not issued any conduit debt.

**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

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
- Schedule of the City's Contributions – Oklahoma Police Pension & Retirement
System
- Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
– Oklahoma Firefighters Pension & Retirement System
- Schedule of the City's Contributions – Oklahoma Firefighters Pension &
Retirement System

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City of Coweta, Oklahoma
Budgetary Comparison Schedule
General Fund
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Budgeted Amounts</u>			<u>Variance With Final Budget Over (Under)</u>
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Beginning Budgetary Fund Balance	\$ 2,404,683	\$ 2,404,683	\$ 2,253,359	\$ (151,324)
Resources (Inflows)				
TAXES				
Sales Tax	3,605,810	3,801,594	3,830,648	29,054
Use Tax	150,000	150,000	260,315	110,315
Hotel-Motel Tax	27,000	27,000	29,361	2,361
Franchise Tax	250,000	250,000	285,704	35,704
Total Taxes	<u>4,032,810</u>	<u>4,228,594</u>	<u>4,406,028</u>	<u>177,434</u>
LICENSES & PERMITS				
Building Permits	60,000	60,000	41,910	(18,090)
Licenses	14,000	14,000	26,032	12,032
Park & Recreation Fee	5,000	5,000	5,475	475
Total Licenses & Permits	<u>79,000</u>	<u>79,000</u>	<u>73,417</u>	<u>(5,583)</u>
CHARGES FOR SERVICES				
Fire Runs	4,000	4,000	(9,022)	(13,022)
Zoning Fees	3,000	3,000	2,468	(532)
Animal Shelter Fees	1,500	1,500	810	(690)
Copy Fees	500	500	1,225	725
Special Assessments	3,000	3,000	1,820	(1,180)
Abatements	1,000	1,000	1,543	543
Special Police Services	65,000	65,000	11,851	(53,149)
Total Charges for Services	<u>78,000</u>	<u>78,000</u>	<u>10,695</u>	<u>(67,305)</u>
INTERGOVERNMENTAL				
Alcohol Beverage Tax	95,000	95,000	123,973	28,973
Cigarette Tax	44,000	44,000	33,058	(10,942)
Grants	-	1,000	3,000	2,000
Total Intergovernmental	<u>139,000</u>	<u>140,000</u>	<u>160,031</u>	<u>20,031</u>
FINES & FORFEITURES				
Fines	250,000	250,000	313,367	63,367
Technology Fee	7,200	7,200	14,350	7,150
Total Fines & Forfeitures	<u>257,200</u>	<u>257,200</u>	<u>327,717</u>	<u>70,517</u>
INVESTMENT INCOME				
Interest Earned	8,000	8,000	22,271	14,271
Total Investment Income	<u>8,000</u>	<u>8,000</u>	<u>22,271</u>	<u>14,271</u>
OTHER				
Miscellaneous	20,000	20,000	89,446	69,446
Collection fees	7,500	7,500	9,308	1,808
UBCC Permit Fee	1,500	1,500	1,291	(209)
Insurance Reimbursements	-	10,881	13,932	3,051
Sale of Assets	-	-	6,090	6,090
Transfers in	4,128,310	4,277,106	4,472,889	195,783
Total Other	<u>4,157,310</u>	<u>4,316,987</u>	<u>4,592,956</u>	<u>275,969</u>
Total Resources (Inflows)	<u>8,751,320</u>	<u>9,107,781</u>	<u>9,593,115</u>	<u>485,334</u>
Amounts Available for Appropriation	<u>11,156,003</u>	<u>11,512,464</u>	<u>11,846,474</u>	<u>334,010</u>

City of Coweta, Oklahoma
Budgetary Comparison Schedule
General Fund
FOR THE YEAR ENDED JUNE 30, 2019

Charges to Appropriations (outflows)	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original Budget	Final Budget		
GENERAL GOVERNMENT				
CITY COUNCIL				
Personal services	18,035	18,035	17,796	(239)
Materials and supplies	500	1,692	1,578	(114)
Other services and charges	1,000	1,008	1,017	9
Total City Council	19,535	20,735	20,391	(344)
CITY MANAGER				
Personal services	207,055	210,655	207,587	(3,068)
Materials and supplies	16,005	14,678	8,925	(5,753)
Other services and charges	16,475	14,002	11,651	(2,351)
Capital Outlay	-	-	-	-
Total City Manager	239,535	239,335	228,163	(11,172)
FINANCE				
Personal services	99,931	101,658	102,229	571
Materials and supplies	10,327	8,821	5,500	(3,321)
Other services and charges	11,275	11,054	9,791	(1,263)
Capital Outlay	-	-	-	-
Total Finance	121,533	121,533	117,520	(4,013)
CITY ATTORNEY				
Personal services	20,000	19,500	15,710	(3,790)
Personal services	-	500	240	(260)
Total City Attorney	20,000	20,000	15,950	(4,050)
COMMUNITY DEVELOPMENT:				
Personal services	328,971	328,430	295,325	(33,105)
Materials and supplies	14,919	17,390	7,438	(9,952)
Other services and charges	23,168	103,956	15,956	(88,000)
Capital Outlay	7,000	7,282	-	(7,282)
Total Community Development	374,058	457,058	318,719	(138,339)
NON-DEPARTMENTAL:				
Materials and supplies	-	1,050	654	(396)
Other services and charges	517,238	528,588	412,413	(116,175)
Capital Outlay	-	2,000	-	(2,000)
Total Non-Departmental	517,238	531,638	413,067	(118,571)

(continued)

City of Coweta, Oklahoma
Budgetary Comparison Schedule
General Fund
FOR THE YEAR ENDED JUNE 30, 2019

Charges to Appropriations (outflows) (continued)	Budgeted Amounts		Actual	Variance With Final Budget Over (Under)
	Original Budget	Final Budget		
PUBLIC SAFETY AND JUDICIARY				
MUNICIPAL COURT				
Personal services	155,856	125,627	113,595	(12,032)
Materials and supplies	2,921	6,304	3,404	(2,900)
Other services and charges	21,996	21,367	20,164	(1,203)
Capital Outlay	3,000	-	-	-
Total Municipal Court	183,773	153,298	137,163	(16,135)
POLICE:				
Personal services	1,478,987	1,495,097	1,409,126	(85,971)
Materials and supplies	77,400	96,871	88,946	(7,925)
Other services and charges	45,140	80,797	68,924	(11,873)
Capital Outlay	25,000	(409)	6,194	6,603
Total Police	1,626,527	1,672,356	1,573,190	(99,166)
ANIMAL CONTROL				
Personal services	59,716	59,016	38,154	(20,862)
Materials and supplies	8,288	9,472	5,044	(4,428)
Other services and charges	20,119	15,163	6,982	(8,181)
Capital Outlay	-	-	-	-
Total Animal Control	88,123	83,651	50,180	(33,471)
FIRE:				
Personal services	833,587	836,104	776,944	(59,160)
Materials and supplies	47,962	67,272	49,177	(18,095)
Other services and charges	96,621	82,494	35,148	(47,346)
Capital Outlay	25,000	16,800	2,350	(14,450)
Total Fire	1,003,170	1,002,670	863,619	(139,051)
CIVIL DEFENSE				
Materials and supplies	2,000	2,000	-	(2,000)
Other services and charges	22,351	22,351	4,912	(17,439)
Capital Outlay	-	-	-	-
Total Civil Defense	24,351	24,351	4,912	(19,439)
PUBLIC WORKS				
CEMETERY:				
Personal services	69,827	70,261	69,113	(1,148)
Materials and supplies	11,794	13,773	11,784	(1,989)
Other services and charges	8,010	5,597	4,514	(1,083)
Capital Outlay	-	-	-	-
Total Cemetery	89,631	89,631	85,411	(4,220)
STREETS:				
Personal services	263,929	262,919	235,134	(27,785)
Materials and supplies	59,271	61,220	46,428	(14,792)
Other services and charges	63,833	223,690	68,350	(155,340)
Capital Outlay	-	-	148,796	148,796
Total Streets	387,033	547,829	498,708	(49,121)

(continued)

City of Coweta, Oklahoma
Budgetary Comparison Schedule
General Fund
FOR THE YEAR ENDED JUNE 30, 2019

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	198,209	187,529	162,090	(25,439)
Materials and supplies	9,300	32,046	28,690	(3,356)
Other services and charges	73,082	70,067	43,601	(26,466)
Capital Outlay	20,000	10,949	5,049	(5,900)
Total Library	<u>300,591</u>	<u>300,591</u>	<u>239,430</u>	<u>(61,161)</u>
PARKS				
Personal services	39,693	43,703	43,021	(682)
Materials and supplies	12,589	24,292	17,349	(6,943)
Other services and charges	54,130	38,417	20,210	(18,207)
Capital Outlay	-	-	-	-
Total Parks	<u>106,412</u>	<u>106,412</u>	<u>80,580</u>	<u>(25,832)</u>
ARTS & HUMANITIES				
Materials and supplies	500	-	-	-
Other services and charges	-	500	345	(155)
Total Arts & Humanities	<u>500</u>	<u>500</u>	<u>345</u>	<u>(155)</u>
OTHER FINANCING USES				
Transfers out	3,649,310	3,845,094	3,841,126	(3,968)
Total Other Financing Uses	<u>3,649,310</u>	<u>3,845,094</u>	<u>3,841,126</u>	<u>(3,968)</u>
Total Charges to Appropriations	<u>8,751,320</u>	<u>9,216,682</u>	<u>8,488,474</u>	<u>(728,208)</u>
Ending Budgetary Fund Balance	\$ <u>2,404,683</u>	\$ <u>2,295,782</u>	\$ <u>3,358,000</u>	\$ <u>1,062,218</u>
Ending Unobligated Budgetary Fund Balance			\$ <u>3,358,000</u>	
Reconciliation to Statement of Revenues, expenditures and changes in Fund Balance:				
Total Resources per Budgetary Comparison Schedule			\$ 9,593,115	
State payments made on-behalf of police and fire pension not considered a budgetary resource			283,149	
Less Transfer in			<u>(4,472,889)</u>	
Total Revenues per Statement of Revenues, Expenditures and Changes in Fund Balance			<u>\$ 5,403,375</u>	
Total Charges to Appropriations per Budgetary Comparison Schedule			\$ 8,488,474	
State payments made on-behalf of police and fire pensions			283,149	
Less Transfer out			<u>(3,841,126)</u>	
Total Expenditures per Statement of Revenues, Expenditures and Changes in Fund Balance			<u>\$ 4,930,497</u>	

City of Coweta, Oklahoma

NOTES TO BUDGETARY COMPARISON SCHEDULE FOR THE YEAR ENDED JUNE 30, 2019

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)

OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019
City's proportion of the net pension liability (asset)	0.2404%	0.2398%	0.2330%	0.2522%	0.2327%
City's proportionate share of the net pension liability (asset)	\$ (80,942)	\$ 9,780	\$ 356,874	\$ 19,399	\$ (110,853)
City's covered-employee payroll	\$ 700,714	\$ 677,963	\$ 687,230	\$ 777,572	\$ 664,431
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%
Plan fiduciary net position as a percentage of the total pension liability	101.53%	99.82%	93.50%	99.68%	101.89%

* Only five 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

OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Statutorially required	\$ 88,135	\$ 89,340	\$ 101,084	\$ 86,376	\$ 104,182
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>
Contribution deficiency (excess)	<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
Contributions as a percentage of covered-employee payroll	13.00%	13.00%	13.00%	13.00%	13.00%

* Only five 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 PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019
City's proportion of the net pension liability	0.3483%	0.3555%	0.3404%	0.3794%	0.3670%
City's proportionate share of the net pension liability	\$3,581,961	\$3,773,288	\$4,158,431	\$4,771,623	\$4,131,329
City's covered-employee payroll	\$ 953,022	\$ 967,448	\$ 950,302	\$ 967,672	\$1,089,014
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	376%	390%	438%	493%	379%
Plan fiduciary net position as a percentage of the total pension liability	68.12%	68.27%	64.87%	64.87%	70.73%

* Only five 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

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Statutorially required contribution	\$ 135,443	\$ 133,174	\$ 135,470	\$ 152,462	\$ 158,242
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>
Contribution deficiency (excess)	<u>\$ -</u>				
City's covered-employee payroll	\$ 967,448	\$ 950,302	\$ 967,672	\$ 1,089,014	\$ 1,130,307
Contributions as a percentage of covered-employee payroll	14.00%	14.01%	14.00%	14.00%	14.00%

Notes to Schedule:

Only five fiscal years are presented because 10-year date is not yet available
The

**CITY OF COWETA, OKLAHOMA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

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 2019 Operating Report

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**CITY OF COWETA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
June 30, 2019**

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS	DEBT SERVICE	Total Non-Major Governmental Funds
	Street & Alley	Cemetery	Library	Self Insurance	E-911	Rural Firefighters	CDBG Fund	Sinking Fund	
Assets									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 78,430	\$ -	\$ 130,378	\$ -	\$ -	\$ 208,808
Investments	-	-	-	61,611	-	-	-	-	61,611
Due from other governments	7,786	-	-	-	12,012	10,411	-	-	30,209
Accounts receivable, net	-	2,500	-	-	-	21,044	-	-	23,544
Restricted assets:									
Cash and cash equivalents	313,290	332,560	33,491	-	164,732	112,878	265,521	8,364	1,230,836
Total assets	\$ 321,076	\$ 335,060	\$ 33,491	\$ 140,041	\$ 176,744	\$ 274,711	\$ 265,521	\$ 8,364	\$ 1,555,008
Liabilities and Fund Balances:									
Liabilities									
Liabilities	\$ 3,167	\$ -	\$ -	\$ 1,245	\$ 22,090	\$ -	\$ 861	\$ -	\$ 27,363
Total liabilities	3,167	-	-	1,245	22,090	-	861	-	27,363
Fund balances									
Assigned	-	-	-	138,796	-	151,422	-	-	290,218
Restricted	317,909	335,060	33,491	-	154,654	123,289	264,660	8,364	1,237,427
Total fund balances	317,909	335,060	33,491	138,796	154,654	274,711	264,660	8,364	1,527,645
Total liabilities and fund balance	\$ 321,076	\$ 335,060	\$ 33,491	\$ 140,041	\$ 176,744	\$ 274,711	\$ 265,521	\$ 8,364	\$ 1,555,008

CITY OF COWETA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
For the Year Ended June 30, 2019

	SPECIAL REVENUE FUNDS						CAPITAL PROJECTS	DEBT SERVICE	Total Non-Major Governmental Funds
	Street & Alley	Cemetery	Library	Self Insurance	E-911	Rural Firefighters	CDBG Fund	Sinking Fund	
Revenues									
Charges for services	\$ -	\$ 80,200	\$ 5,469	\$ -	\$ -	\$ 119,042	\$ -	\$ -	\$ 204,711
Intergovernmental	86,147	-	18,135	-	95,673	118,801	-	-	318,756
Interest income	299	164	16	705	71	73	117	9	1,454
Miscellaneous	-	-	1,639	410	-	27,413	-	6	29,468
Total Revenues	86,446	80,364	25,259	1,115	95,744	265,329	117	15	554,389
Expenditures									
General government	-	4,500	-	4,689	-	-	-	-	9,189
Public safety	-	-	-	-	32,818	164,936	-	-	197,754
Highways and roads	61,700	-	-	-	-	-	-	-	61,700
Cultural and recreational	-	-	16,186	-	-	-	-	-	16,186
Debt Service	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	47,001	-	5,244	-	52,245
Total expenditures	61,700	4,500	16,186	4,689	79,819	164,936	5,244	-	337,074
Excess of revenues over (under) expenditures	24,746	75,864	9,073	(3,574)	15,925	100,393	(5,127)	15	217,315
Other financing sources (uses):									
Operating transfers in	-	-	-	-	-	-	269,787	-	269,787
Operating transfers out	-	(52,500)	-	-	-	(120,000)	-	-	(172,500)
Total other financing sources (uses)	-	(52,500)	-	-	-	(120,000)	269,787	-	97,287
Net change in fund balances	24,746	23,364	9,073	(3,574)	15,925	(19,607)	264,660	15	314,602
Fund balances - beginning of year	293,163	311,696	24,418	142,370	138,730	294,317	-	8,349	1,213,043
Fund balance - end of year	\$ 317,909	\$ 335,060	\$ 33,491	\$ 138,796	\$ 154,655	\$ 274,710	\$ 264,660	\$ 8,364	\$ 1,527,645

City of Coweta, Oklahoma
Budgetary Comparison Schedule
Major Governmental Fund (Capital Improvement Fund)
FOR THE YEAR ENDED JUNE 30, 2019

CAPITAL IMPROVEMENT FUND

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Over (Under)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Gross Receipts Tax	\$ 1,950,000	\$ 1,950,000	\$ 1,565,995	\$ (384,005)
Interest income	10,000	10,000	18,687	8,687
Total Revenues	<u>1,960,000</u>	<u>1,960,000</u>	<u>1,584,682</u>	<u>(375,318)</u>
Expenditures				
General Government			137,285	-
Capital outlay	1,466,097	1,466,097	413,882	(1,052,215)
Total expenditures	<u>1,466,097</u>	<u>1,466,097</u>	<u>551,167</u>	<u>(914,930)</u>
Excess of revenues over (under) expenditures	<u>493,903</u>	<u>493,903</u>	<u>1,033,515</u>	<u>539,612</u>
Other financing sources (uses):				
Operating transfers out	(1,585,500)	(2,206,083)	(2,206,083)	-
Total other financing sources (uses)	<u>(1,585,500)</u>	<u>(2,206,083)</u>	<u>(2,206,083)</u>	<u>-</u>
Net change in fund balances	(1,091,597)	(1,712,180)	(1,172,568)	539,612
Fund balances - beginning of year	6,538,512	6,827,317	6,827,317	-
Fund balance - end of year	<u>\$ 5,446,915</u>	<u>\$ 5,115,137</u>	<u>\$ 5,654,749</u>	<u>\$ 539,612</u>

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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 23 full-time fire/EMS personnel, 4 part-time volunteer fire/EMS personnel and 16 full-time police officers. The City’s fire insurance has a 5 classification while the adjacent area has an 8B 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 3,672 dwelling units. The largest banquet room in Coweta seats 250. There are 28 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
2018 (est)	9,944	80,110

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	481

*From January 1, 2019 to December 18, 2019

MAJOR EMPLOYERS

Employer	Product/Service	Number of Employees
Coweta Public Schools	Education Services	618
Wal-Mart	Retail Store	235
Koweta Indian Health Facility	Health Care	110
City of Coweta	Government Services	110
Coweta Manor	Nursing Home	80
Country Mart	Retail Grocery	45
Calpine Power Plant	Power Generator	27
Sun Manufacturing	Metal Stamping	23
QuikTrip	Gasoline Station	25
Casey's General Store	Gasoline Station	14

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*	\$2,026,014	3%

*6 months collections

EDUCATION

Coweta has 8 primary and secondary schools with approximately 3,342 students and approximately 256 teachers.

<u>Type</u>	<u>Grades</u>	<u>Facilities</u>	<u>Enrollment</u>	<u>Teachers</u>
Public	Pre-K-3	3	1,171	81
Public	4-6	2	734	54
Public	7-8	1	511	35
Public	9	1	259	22
Public	10-12	1	697	50
Total		8	3,372	242

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 25,274 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

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

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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 Members of the City Council of the
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, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Coweta, Oklahoma, (the "City"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 29, 2020.

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.

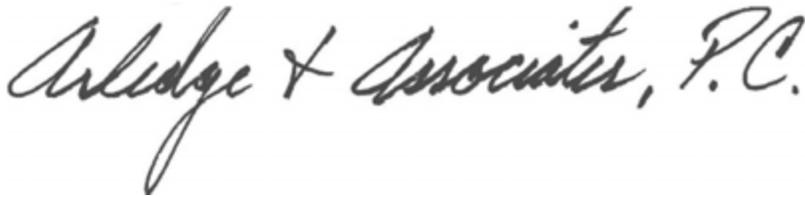
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2019-001 that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Arledge & Associates, P.C.".

January 29, 2020

CITY OF COWETA, OKLAHOMA

SCHEDULE OF FINDINGS AND RESPONSES

Year Ended June 30, 2019

Finding 2019-001 Financial Reporting

Criteria: Internal control should be sufficient to ensure accurate and timely financial reporting.

Condition: The City's trial balance provided for auditing included multiple material errors that required audit adjustments to correct. Following is a summary of errors over \$50,000 corrected as part of the auditing process: (a) Decrease capital assets and capital contributions revenue by \$67,500 for transactions reporting in the incorrect period (b) Increase utility accounts receivable and beginning of the year fund balance by \$407,476 for a prior period error, (c) Reduce ambulance accounts receivable and beginning of the year fund balance by \$70,108 for a prior period error, (d) Reduce ambulance accounts receivable and related ambulance revenue by \$482,315 for balances improperly recognized, (e), Reduce loss on disposal of capital assets and beginning of the year fund balance by \$301,598 for disposals recorded in the incorrect period, and (f) Increase compensation and benefits expense and beginning of the year fund balance by \$59,423 for transactions recorded in the incorrect period.

Cause: The City did not perform sufficient reconciliations of its accounts, several of which occurred in the prior year and effected the current year, and (or) misapplied GAAP in the preparation of its financial records.

Effect: Certain accounts were analyzed only after questions arose during the auditing process, resulting in audit adjustments and delays in year-end reporting.

Recommendation: The City added key accounting staff toward the end of fiscal 2018 who assisted in identifying or reconciling the prior period adjustments noted above and gained a further understanding of the City's activities and accounts during fiscal 2019. We encourage the City to continue in its efforts at improving its financial reporting processes.

City's Response: Management recognizes the importance of continuing to regularly reconcile general ledger accounts with subsidiary ledgers and other accounting documentation. We believe that the key staff added in FY18 will help to ensure that happens. Additionally, management is looking at opportunities to replace the City's current ERP with a more robust system capable of increasing financial reporting efficiencies and effectiveness.



PO BOX 310
Coweta, OK 74429-0850
(918) 486-2189





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Memorandum

To: Honorable Mayor and City Council

From: Julie Casteen, Assistant City Manager

Re: Supplemental Appropriations for Governmental Funds

Date: January 31, 2020

BACKGROUND

Due to various unforeseen circumstances, supplemental appropriations are needed as follows:

1. The Police Department has been awarded a \$10,000 grant from Oklahoma Municipal Assurance Group to cover most of the purchase of body-worn cameras for Police Officers. The budget must be amended to include \$10,000 in Grant Revenues (01-04.03.20) and \$10,000 in Machinery & Equipment in the Police Department (01-5404.007).
2. The Fire Department received a \$2,400 donation from Oneta Power last fiscal year, but a budget amendment to the expenditure budget was not made at that time. In order to spend the funds, a decrease to unrestricted fund balance in the general fund for \$2,400 is needed, and an increase of \$2,400 in Animal Supplies in the Fire Department (01-5207.009).
3. The cost of the City Hall Roof Replacement project is \$154,133. The current budgeted amount is \$110,000 under the State of Oklahoma contract. The budget must be amended to include the use of \$44,133 unrestricted fund balance in the Capital Improvement Fund, and an increase of \$44,133 in Buildings & Improvements (12-5405.020)
4. The Fire Department has requested to purchase a replacement brush truck using Rural Fire Tax, which was not included in the original budget. The budget must be amended for a decrease of \$34,000 in restricted fund balance, and an increase of \$34,000 to Capital Outlay – Rural Fire Tax (13-5401.095)

STAFF RECOMMENDATION

Staff recommends approval of supplemental appropriations per Resolution 2020-05.

Attachments:

Resolution 2020-05

RESOLUTION 2020-05

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, FOR FISCAL YEAR ENDING JUNE 30, 2020.

WHEREAS, the City of Coweta has received monies not anticipated that have not been appropriated in the budget for fiscal year 2019-2020; and

WHEREAS, the City of Coweta had unexpended unencumbered cash balances on hand at the end of fiscal year 2018-2019; and

WHEREAS, the City of Coweta has need for unexpected expenditures that were not appropriated in the adopted budget for fiscal year 2019-2020; and

WHEREAS, the City of Coweta, Oklahoma is required to make supplemental appropriations for revenue sources and expenditures not appropriated in the budget.

NOW THEREFORE BE IT RESOLVED BY THE COWETA CITY COUNCIL that the following supplemental appropriations be made:

GENERAL FUND

Revenue: Grants (01-04.03.20)	\$10,000
Expenditure: Machinery and Equipment (01-5404.007)	\$10,000
Revenue: Unrestricted Fund Balance	\$2,400
Expenditure: Animal Supplies (01-5207.009)	\$2,400

CAPITAL IMPROVEMENT FUND

Revenue: Unrestricted Fund Balance	\$44,133
Expenditure: Building & improvements (12-5405.020)	\$44,133

RURAL FIRE FUND

Revenue: Restricted Fund Balance	\$34,000
Expenditure: Capital Outlay – Rural Fire Tax (13-5401.095)	\$34,000

PASSED BY THE CITY COUNCIL FOR THE CITY OF COWETA, OKLAHOMA, and signed by the Mayor this 3rd Day of February 2020.

Evette Morris, Mayor

Attest:

Approved as to form:

Julie Casteen, City Clerk

Ronald D. Cates, City Attorney



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Memorandum

To: Roger Kolman, City Manager

From: Greg Edwards, Fire Chief

Re: Forestry Agreement

Date: January 30th, 2020

BACKGROUND

The City of Coweta Fire Department receives money each year through an operational grant with the Oklahoma Department of Agriculture, Food and Forestry. The money we receive through this grant is approximately \$2,500.00 per year and used for equipment for the department. Without this agreement the department will receive no operational grant for the year 2020.

STAFF RECOMMENDATION

Staff recommends that council approve the agreement with the Oklahoma Department of Agriculture, Food and Forestry and be signed by the Mayor.



**OKLAHOMA DEPARTMENT OF AGRICULTURE,
FOOD AND FORESTRY
DEPARTMENT OF DEFENSE
FIREFIGHTING PROPERTY AGREEMENT**

By and between
Oklahoma Department of Agriculture, Food and Forestry
And

Cooperator Number: _____ SSPD: _____ Date (mm/dd/yy) 1/30/2020
Name: City of Coweta Fire Department
Address: PO Box 850
City: Coweta OK Zip: 74429 Phone: 918-279-7239

INTEREST OF THE PARTIES:

This agreement, by and between the Oklahoma Department of Agriculture, Food and Forestry, an agency of the State of Oklahoma, herein referred to as “**Forestry Services**” and the cooperating party named herein referred to as the “**Cooperator**”, acknowledges that the prevention and suppression of fires threatening forest and range lands, human lives, structural improvements, and all other rural values is of mutual concern to both parties. For this reason, the **Forestry Services** will provide to the **Cooperator** certain Department of Defense (DOD) equipment and vehicles as authorized by 10 U.S.C. 2576B, and named the DOD Firefighting Property Program (FFP).

PURPOSE:

Utilization of Department of Defense (DOD) firefighter property for the exclusive purpose of fire suppression, fire prevention and related emergency services of the cooperator.

AUTHORITIES:

The **Forestry Services**, as set forth by Oklahoma Statutes, O.S. Title 2 Sections 16-8, 16-72, 16-74 and Title 19 Section 901.61, is responsible for the prevention, suppression of forest and wildland fires in the state.

THE FORESTRY SERVICE AGREES:

To provide DOD Firefighting Property for the exclusive purpose of fire suppression, fire prevention, and related emergency services of the **Cooperator**.

To provide proper licensing for all DOD Firefighting Property to be used on the roadways of the State of Oklahoma.

To provide technical and informational support and assistance, upon request, in converting DOD Firefighting Property into fire suppression apparatus.

To facilitate the transfer of the title of ownership of equipment identified in the attached DOD FFP equipment listing to the **Cooperator** once all stipulations in this agreement have been complied with by the **Cooperator**.

THE COOPERATOR AGREES:

The **Cooperator** Agrees to place the equipment acquired under this Agreement in operational condition and use as outlined below:

Operational condition of the equipment will be in accordance to the "Specifications for Operability" provided by **Forestry Services** at the time of acquisition.

The **Cooperator** will notify **Forestry Services** when the equipment is in operational condition so that an inspection of the equipment can be made.

The following applies to any vehicle acquired through this agreement:

The vehicle must be painted and cannot remain in original military colors. The **Cooperator** will ensure that the vehicle is painted or wrapped in non-military color and paint scheme.

The **Cooperator** will convert the vehicle into an emergency response vehicle able to perform an emergency response function.

Should this vehicle become inoperable and beyond repair during the term of this agreement, the vehicle will be returned to the **Forestry Services** at the **Cooperator's** expense. The vehicle will be returned to DLA at no cost to the **Cooperator**.

The **Cooperator** will ensure the vehicle will be housed, covered, or otherwise protected from vandalism, theft and the elements during the term of this agreement.

The **Cooperator** will bear the entire cost of maintenance, repair, and operation of this vehicle while in the **Cooperator's** possession.

The **Cooperator** must design, operate, and maintain each vehicle in a roadworthy and legal condition.

The **Cooperator** will not put the vehicle into use prior to certification by **Forestry Services** that it is in operational condition.

Equipment acquired under this agreement is for the exclusive use for fire protection and other emergency response for which the **Cooperator** has jurisdictional authority.

To indemnify and hold harmless **Forestry Services** and its officers, directors, agents and employees from any liability related to this equipment, including but not limited to, the use and repair thereof.

The **Cooperator** receiving FFP property shall be responsible for all costs incurred in the refurbishing, maintaining, and the repair of said property.

DURATION AND TERMINATION

This agreement shall be effective from the date of execution by the Director of **Forestry Services** and **Cooperator**. Either party may request termination of this agreement upon thirty (30) days written notice to the other party.

Operational condition of the equipment will be achieved within one hundred eighty (180) days of its acquisition from **Forestry Services**. **Forestry Services** may extend this time frame up to one year upon written request and approval.

If equipment acquired through this agreement is not in operational condition after such an extension, this agreement may be terminated, and the equipment will be returned to **Forestry Services** at the **Cooperator**'s expense. Any improvements, equipment or modifications made to a vehicle may be removed prior to repossession at the **Cooperator**'s expense.

TRANSFER OF OWNERSHIP, TIME PERIOD, CONDITION OF PARTICIPATION, ROLLING STOCK (Trailers) TERMS AND CONDITIONS:

Upon receipt of notification from the **Cooperator** that conversion of the assigned property has been completed a verification inspection will be performed by the applicable Rural Fire Coordinator. A Firefighter Property Release Transfer and Specification for Operability will be prepared and provided to the **Cooperator** to perform a field check. The applicable Rural Fire Coordinator may complete and submit the verification form to the **Forestry Services**.

Forestry Services will transfer ownership of equipment. In the case of vehicles and other titled equipment, the Certificate of Title will transfer to the **Cooperator**, under the terms of this agreement 1 year from the date that said equipment is fully operational and a final inspection has been completed by the Rural Fire Coordinator. The **Cooperator** which puts Firefighter Program property into use will accept ownership of equipment and, in the case of vehicles, the **Cooperator**'s

name. Title must be in the Fire Department's name and can not have an individual's name on the title. The **Cooperator** is responsible for the cost of obtaining title.

Operational condition of the equipment will be achieved within one hundred and eighty (180) days of its acquisition from **Forestry Services**. **Forestry Services** may extend this time frame up to one year upon written request and approval.

Upon transfer of Title, the **Cooperator** will surrender the State license plate (if equipment is a vehicle) to the **Forestry Services**.

Equipment acquired under this agreement shall not be used for speculative purposes.

For Demilitarization A and Q6 property, **Cooperator** will have conditional title to the property during the one (1) year period that property is conditionally transferred to them. **Cooperators** are authorized to make upgrades to vehicles during the one (1) year conditional period. **Cooperators** are required to place all DEMIL A and Q6 property into use within 1 year of receipt. Items that have been acquired and require reconfiguration, refurbishment, painting, maintenance or repair will be considered to have been "placed into use" as long as active steps are being taken to make them available for bona fide fire protection service requirements. Similarly, items like trailers, generators, tanks, and pumps that are obtained to support fire operations will be considered to have been placed into use, as long as they are readily available to support such contingencies.

TYPE OF PROPERTY: DEMIL CODES, TSC REQUIREMENTS

FFP:

The **Forestry Services** will acquire only Demilitarization DEMIL Code A and Q6 property.

Property that requires Demilitarization DEMIL Code B, C, D, E, F, G, and sensitive Q3 items will not be acquired in this program.

All property is transferred on an "as- is, where-is" basis.

The Transferee is responsible for complying with U.S. export control laws and regulations, including the Export Administration Regulations (EAR) (15 CFR Parts 730-774) and the International Traffic in Arms Regulations (ITAR) (22 CFR Parts 120-130).

This responsibility exists independent of, and is not established or limited by, the information provided in this statement of compliance.

The responsibility includes; but is not limited to, determining the subsequent transferee's eligibility to receive such items in accordance with U.S. export control laws and regulations,

Information on the EAR and ITAR are at: <https://www.bis.doc.gov/index.php> and <https://www.pmdtc.state.gov/index.html>

The Transferee must notify all subsequent purchasers or Transferees in writing, of their responsibility to comply with U.S. export control laws and regulations.

DISPOSAL REQUIREMENTS-RETURN TO STATE/DLA

Cooperators will return property, at their expense, if DEMIL A and Q6 property fails or ceases to be placed into use within one (1) year. In the event, during the one (1) year period in which property is conditionally transferred, the property is improperly sold, traded, leased, loaned, bailed, encumbered, or otherwise disposed of without prior written approval of the USDA, the **Cooperator**, at the option of DLA, shall be liable for the proceeds of the disposal, the fair market value, or the fair rental value of the Property at the time of such unauthorized transaction or use, as determined by DLA. USDA Forest Service approval prior to disposal is required and will be done on a case-by-case basis. Additional documentation may be required prior to approval.

INSURANCE REQUIREMENTS

The fire department receiving FFP property shall provide proof of insurance on all rolling stock prior to removing property from the OFS Community Fire Assistance Program Equipment Yard. Insurance on the rolling stock, must be maintained the entirety of the possession by holding fire department.

The **Cooperator** will carry liability insurance and provide proof of such insurance to **Forestry Services** upon its acquisition. The applicable Rural Fire Coordinator will verify insurance during renewal dates. Such policy must be in compliance with State minimum amounts and name **Forestry Services** as an “additional insured” until title is transferred.

The **Cooperator** relieves the Oklahoma Department of Agriculture, Food and **Forestry Services** of responsibility under the “agent of the state” statutes in all matters related to this vehicle.

PROPERTY TRANSFER

Full title to DEMIL A and Q6 property, including vehicles, will vest in the **Cooperator** after one year if all other requirements of this agreement have been met. The **Cooperator** and **Forestry Services** will maintain the documents for 6 years and 3 months as required by USDA Forest Service.

Sale or transfer of DEMIL A or Q6 property after the two (2) year conditional holding and utilization period to non-FFP participants must be executed in compliance with U.S. Export Control Regulations.

Export control laws and regulations, including the Export Administration Regulations (EAR) (15 CFR Parts 730-774) and the International Traffic in Arms Regulations (ITAR) (22 CFR

Parts 120-130). (Fire Department name) is responsible, but not limited to, determining the subsequent transferee's eligibility to receive (list item description and SN) in accordance with U.S. export control laws and regulations:

Information on the EAR and ITAR are at: <https://www.bis.doc.gov/index.php> and <https://www.pmddtc.state.gov/index.html>

LOST, MISSING, STOLEN, OR DESTROYED REQUIREMENTS FOR ASSIGNED PROPERTY.

Reporting requirements for lost, missing, stolen, or destroyed program property. All property Lost, Missing, Stolen, or Destroyed (LMSD), carried on an FFP current inventory, must be reported by individual **Cooperators** to the Oklahoma **Forestry Services** who will submit to DLA through USDA Forest Service. Property with a DEMIL Code of "A" or Q6 must be reported within seven (7) days.

USDA Forest Service may grant extensions to the reporting requirements listed above on a case- by-case basis.

All **Cooperators** agree to cooperate in any investigation into the loss as directed by DLA.

REVIEWING PROGRAM PROCESS-TIME FRAME

Designated **Forestry Services** and Federal parties to this program will perform joint reviews to assure compliance with the DOD Firefighter Property program Standard Operating Procedures and other applicable statutes and regulations, and to recommend changes to improve the program or to bring it into compliance with program and property management requirements.

Cooperator will provide access to and the right to examine all records, books, paper or documents in whatever format relating to DOD firefighting property transfers under 10 U.S.C. 2576b to the Forest Service, the Oklahoma **Forestry Services** and the Department of Defense including the Office of Inspector General, and the Comptroller General of the United States or their authorized representative.

NON DISCRIMINATION REQUIREMENTS

The **Cooperator** shall comply with all Federal statutes relating to nondiscrimination and all applicable requirements of all other Federal laws, Executive Orders, regulations, and policies. These include, but are not limited to:

Title VI of the Civil Rights act of 1964 (42 U.S.C. 2000d, 2000e-16), which prohibits discrimination on the basis of race, color, disability, or national origin;

Title IX of the Education amendments of 1972, as amended (20 U.S.C. 1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; and Section 504 of the Rehabilitation Act of 1973 as amended (29 U.S.C. 794) which

prohibits discrimination on the basis of disabilities. The nondiscrimination statement which follows shall be posted in primary and secondary recipient/**Cooperator** offices, at the public service delivery contact point and included, in full, on all materials regarding such recipients'/**Cooperators**' programs that are produced by the recipients/**Cooperators** for public information, public education, or public distribution:

"In accordance with Federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability. (Not all prohibited bases apply to all programs.)

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, Room 326-W, Whitten Building, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call (202) 720-5964 (voice and TDD). USDA is an equal opportunity provider and employer."

If the material is too small to permit the full statement to be included, the material shall at a minimum include the statement, in print size no smaller than the text: "This institution is an equal opportunity provider."

The parties hereto have executed this agreement as of the last written date below.

 1/30/20

Fire Chief Signature Date

Mayor or Board Chairman Signature Date

Greg Edwards 1/30/20

Print Fire Chief Name Date

Print Mayor or Board Chairman Date

Mark Goeller Date
Director, Forestry Services Division



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Memorandum

To: Honorable Mayor and City Council

From: Greg Edwards, Fire Chief

Re: Purchase of new 2020 Chevrolet Pickup

Date: January 17th, 2020

BACKGROUND

The Fire Department currently has a 1985 Chevrolet single axle one ton pickup that is modified as a brush truck in its fleet of vehicles. This vehicle was purchased used many years ago from the State of Oklahoma as a surplus vehicle and no longer fit the needs of the Fire Department moving forward. This vehicle is getting harder to find replacement parts for and is becoming a safety issue when responding emergency to incidents. The Brush truck was equipped with a bolt down Skid unit that can easily be moved to another vehicle for fire suppression activities.

A 2020 Chevrolet 3500 with 4 Wheel Drive can be purchased utilizing the State of Oklahoma Statewide Bid SW0035 from Carter Chevrolet to replace the 1985 Chevrolet for \$33,800. The bolt down skid unit will be transferred to the new vehicle to transform it into an operating brush truck.

This capital purchase will be funded through the Rural Firefighter's Fund.

STAFF RECOMMENDATION

Staff recommends the purchase of a 2020 Chevrolet 3500 4X4 utilizing State of Oklahoma Statewide bid SW0035 from Carter Chevrolet in an amount not to exceed \$34,000.

Dee Roberson 405-737-3389
 Email dee@rfsfleet.com



Bill To
 Greg Edwards
 Coweta Fire Dept.
 918-279-7239
 gedwards@cityofcoweta-ok.gov
 SW035 State Contract

Quote # DR1219D
Quote Date 12/19/2019

DESCRIPTION	AMOUNT
2020 Chevy 3500 Truck with 8' Bed 56" CA	29,288.00
Add 4WD with Skid Plates	2,781.00
Add SRW 11,000# GVW	-452.00
Battery, auxiliary, 730 cold-cranking amps/70 Amp-hr	135.00
Alternator, 220 amps	150.00
Engine, 6.6L V8 with Direct Injection and Variable Valve Timing, gasoline (401 hp Transmission, 6-speed automatic, heavy-duty Locking Rear axle, 3.73 ratio	0.00
Tires, LT275/70R18E all-terrain, blackwall	200.00
Color Red with Vinyls Seats 40/20/40 Can be Cloth	0.00
Audio system, Chevrolet Infotainment 3 system, 7" diagonal color touchscreen, AM/FM stereo. : Bluetooth audio streaming for 2 active devices, voice command pass-through to phone, Apple CarPlay and Android Auto capable	0.00
Fleet Convenience Package includes (AQQ) Remote Keyless Entry, (K34) Cruise Control, (QT5) EZ Lift power lock and release tailgate and (DBG) outside power-adjustable vertical trailering with heated upper glass, (AXG) power windows, express up/down driver, (AED) power windows, express down passenger and (AU3) power door locks	0.00
Chevytec spray-on bedliner Black with Chevrolet logo	530.00

Upfitter switch kit, (5) Provides 3-30 amp and 2-20 amp configurable circuits in Cab	125.00
Power outlet, instrument panel, 120-volt (400 watts shared with (KC9) bed mounted power outlet)	219.00
Black tubular assist steps, 6" rectangular	745.00
TOTAL	\$33,721.00

Terms & Conditions

Please let me know if you have any questions



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Memorandum

To: Honorable Mayor and City Council

From: Wes Richter, Public Works Director

Re: Purchase of 2020 Kubota M7060HD 4x4 Tractor

Date: February 3, 2020

BACKGROUND

Coweta Public Works previously utilized a Massey Ferguson 471 tractor to mow the highway right of ways. The Massey Ferguson was purchased in 2004 and is now beyond repair. We would like to purchase a 2020 Kubota M7060HD 4x4 Tractor and a Vrisimo Mighty Max C196 Flail Mower to replace the inoperable tractor.

BENEFITS

The purchase of the Kubota M7060HD and Flail Mower will create the ability to mow the highway right of ways in a more time efficient manner by mowing an 8-foot pass rather than a 4 to 5-foot pass. This method will also be safer than the current practice. In addition, the Kubota M7060HD is large enough to utilize other implements and attachments. For example, the side boom mower that we already own but have not been able to use since the Massey was deemed unreparable could be put back into service.

COSTS

Utilizing the State bid contract, I contacted Stewart Martin Kubota and received a quote for \$36,229.87, which includes a \$1,500.00 trade in for the Massey Ferguson 471. This quote is for the purchase of a 2020 Kubota M7060HD Tractor and a Vrisimo Mighty Max C196 Flail Mower. Funds for this purchase would come from the Street Department Capital Outlay Budget, 12-5404-015. The current budget is \$35,000 which, will be supplemented with a transfer from another account to cover the difference of \$1,229.87.

STAFF RECOMMENDATION

Staff recommends approval of the purchase of the 2020 Kubota M7060HD and the Vrisimo Mighty Max C196 Flail Mower with a combined price not to exceed \$36,229.87 from Stewart Martin Kubota.

ATTACHMENTS

Stewart Martin Kubota Customer Proposal



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Memorandum

To: Honorable Mayor and City Council
From: Wm. H. Cohrs, III, City Engineer/Community Development Director
Re: City Hall Roof Replacement
Date: February 3, 2020

BACKGROUND

The old portion of the roof at City Hall has leaked for some time now. Quotes have been received to replace the old built-up roofing system, one was to replace with an in kind the other was with a TPO system, which is like what was just installed at the Library. The estimated cost of the built-up roof is \$136,848.43 and the TPO roof system quote is for \$148,920.66. Both roofing systems are warranted for 20 years.

Staff believes that the TPO roofing system will stand up better to Oklahoma's inclement weather systems and therefore recommends spending the additional funds to obtain that type of roofing solution.

These projects are bid under a statewide bid let by the Oklahoma Office of Management and Enterprise Services through its Oklahoma Roof Asset Management program. The Office of Management and Enterprise Services charge a 3.5% administrative and inspection fee for participation in the program. For this project, that cost will be \$5,212.22.

STAFF RECOMMENDATION

Staff recommends the TPO roofing system at a cost of \$148,920.66.

ATTACHMENTS

Built-up Roof Proposal
TPO Roof Proposal



Project: City Hall

Location: 310 S. Broadway – Coweta, OK

Owner: City of Coweta

Architect:

OK. LIC. 80000327
COMMERCIAL ENDORSEMENT

We propose and agree to furnish all the necessary labor and material to install, as described herein, the following:

- 1) Tear off the existing roof to deck and haul off all debris for proper disposal.
- 2) Mechanically fasten 1 ½” iso insulation to metal deck.
- 3) Install 1/8” tapered iso insulation and ½” coverboard in adhesive.
- 4) Install a roof consisting of a fully adhered 60mil TPO membrane.
- 5) Flash in walls and curbs.
- 6) Install ½” plywood to walls.
- 7) Install new cap metal, gutter, downspout, and counterflashing out of 24ga prefinished galvanized metal, standard color.
- 8) Furnish to owner a State of Oklahoma 20-year warranty.

PRICE: \$148,920.66

Note: Disconnecting and reconnecting of mechanical and electrical by owner, as needed.
No work on new roofs at front of building.
No replacement of fill dirt, sod, concrete, roads, sidewalks, or asphalt parking.
No roof walk.

Your acceptance of this proposal will constitute a contract.

Date: _____

Date: 11/3/20

Name: _____

By: Scott M. Whitson

Company: _____

OKLAHOMA ROOFING & SHEET METAL, LLC
1708 S. Lowery – Oklahoma City, OK 73129

OKLAHOMA ROOFING & SHEET METAL, INC.
 UNIT PRICE SCHEDULE
 AREA 2
 (AS OF 07-01-19)

JOB NO. _____
 JOB NAME: CITY HALL
 AGENCY: CITY OF COWETA

Y/N	*	~	^	SPEC NUMBER	WORK DESCRIPTION	UNIT	UNIT \$	BID X	QUANTITY	=	PRICE
N				2.1	WATERPROOFING & DAMPPROOFING						
Y				2.1 20 500	Caulking, silicone rubber, 1/4" x 1/4" in place	LF	\$1.25		220	LF	\$275.00
Y				2.2 10 100	Demolition of roof insulation, per in. of depth.	SF	\$0.38		9100	SF	\$3,458.00
Y				2.2 20 300	Roof deck insulation, Isocyanurate in 4' x 4' or 4' x 8' sheets, 1-1/2" thick, R-10.0, mechanically fastened.	SF	\$1.38		9300	SF	\$12,834.00
Y				2.2 30 100	Roof deck insulation, fiberboard in 4' x 4' sheets, 1/2" thick, R-1.39, applied in Type IV asphalt.	SF	\$1.40		9300	SF	\$13,020.00
Y				2.2 50 200	Roof deck insulation, perlite, tapered 1/8" applied in asphalt, per SF, per inch of thickness.	SF	\$1.30		19968	SF	\$25,958.40
Y				2.2 60 200	Roof deck insulation, foam adhesive, per layer, per SF.	SF	\$0.49		23800	SF	\$11,662.00
Y				2.4 10 100	Remove built-up roofing, multi-ply with aggregate, (1 layer 4-ply built-up roofing).	SF	\$0.39		9644	SF	\$3,761.16
Y				2.4 10 120	Sweep loose aggregate from roof membrane.	SF	\$0.30		9644	SF	\$2,893.20
Y				2.4 70 350	Single-ply roof, TPO, 60 mils reinforced, fully adhered.	SF	\$3.00		12166	SF	\$36,498.00
Y				2.4 70 420	Single-ply roof, TPO, prefabricated pipe boot flashing	EA	\$40.00		2	SF	\$80.00
Y				2.6 20 200	Counterflashing, galvanized 24 ga. Galvanized, 6" wide.	LF	\$3.00		490	LF	\$1,470.00
Y				2.6 20 400	Receiver flashing, 24 gauge, galvanized.	LF	\$3.25		220	LF	\$715.00
Y				2.6 30 100	Remove metal edge, gravel stop, eave strip or coping.	LF	\$0.50		90	LF	\$45.00

OKLAHOMA ROOFING & SHEET METAL, INC.
 UNIT PRICE SCHEDULE
 AREA 2
 (AS OF 07-01-19)

JOB NO. _____
 JOB NAME: CITY HALL
 AGENCY: CITY OF COWETA

Y/N	*	~	^	WORK DESCRIPTION	UNIT	UNIT \$	BID X	QUANTITY	=	PRICE
SPEC NUMBER										
Y	2.6	40	100	Remove metal gutter.	LF	\$0.50		<u>280</u>	LF	\$140.00
Y	2.6	40	300	Gutter, galvanized steel, 24 gauge 5" box or ogee, Kynar finish.	LF	\$13.48		<u>280</u>	LF	\$3,774.40
Y	2.6	50	100	Remove metal downspouts.	LF	\$0.50		<u>120</u>	LF	\$60.00
Y	2.6	50	200	Downspout, galvanized, 24 gauge 3" x 4", Kynar finished.	LF	\$13.55		<u>120</u>	LF	\$1,626.00
Y	2.6	60	650	Metal coping, galvanized steel, 24 ga., ANSI SPRI ES 1	SF	\$9.90		<u>180</u>	SF	\$1,782.00
Y	2.7	20	100	Plywood decking, CDX, 1/2" thick.	SF	\$1.35		<u>1792</u>	SF	\$2,419.20
Y	2.7	40	200	Nailer, treated wood, 2" x 4".	LF	\$3.78		<u>30</u>	LF	\$113.40
Y	2.8	50	175	Pipe supports, 2" - 3 1/2" pipe.	EA	\$48.00		<u>26</u>	EA	\$1,248.00
Y	2.8	60	100	Termination bar, aluminum, 1/4" x 1".	LF	\$1.89		<u>210</u>	LF	\$396.90
Y	2.8	70	200	Pitch pocket, GI, 24 ga., 8" x 8" with storm collar.	EA	\$85.00		<u>10</u>	EA	\$850.00
Y	2.9	50	500	Contractor's per diem costs for work outside major population areas.	DAY	\$72.00		<u>158</u>	DAY	\$11,376.00
Y	5.1	10	100	Dump fees.						
Y	5.1	10	103	In excess of (100) miles round trip.	EA	\$525.00		<u>8</u>	EA	\$4,200.00

OKLAHOMA ROOFING & SHEET METAL, INC.
 UNIT PRICE SCHEDULE
 AREA 2
 (AS OF 07-01-19)

JOB NO. _____
 JOB NAME: CITY HALL
 AGENCY: CITY OF COWETA

Y/N	*	~	^	WORK DESCRIPTION	UNIT	UNIT \$	BID X	QUANTITY	=	PRICE
SPEC NUMBER										
Y	5.1	20	200	Furnish forklift, reach. 20 year No Dollar Limit, State of Oklahoma Roof	HR	\$75.00		<u>92</u>	HR	\$6,900.00
Y	5.1	30	100	Warranty, Roofs up to 10,000 sq. ft.	SF	\$0.15		<u>9100</u>	SF	\$1,365.00
Y				TOTAL					-----	\$148,920.66



Project: City Hall

Location: 310 S. Broadway – Coweta, OK

Owner: City of Coweta

Architect:

OK. Lic. 80000327
COMMERCIAL ENDORSEMENT

We propose and agree to furnish all the necessary labor and material to install, as described herein, the following:

- 1) Tear off the existing roof to deck and haul off all debris for proper disposal.
- 2) Mechanically fasten 1 ½” iso insulation to metal deck.
- 3) Install 1/8” tapered iso insulation and ½” perlite insulation in type III asphalt.
- 4) Install a roof consisting of one ply of modified base sheet and one ply of granular modified cap sheet in type III asphalt.
- 5) Flash in walls and curbs.
- 6) Install new cap metal, gutter, downspout, and counter flashing out of 24ga prefinished galvanized metal, standard color.
- 7) Furnish to owner a State of Oklahoma warranty.

PRICE: \$136,848.43

Note: Disconnecting and reconnecting of mechanical and electrical by owner, as needed.
No work on new roofs at front of building.
No replacement of fill dirt, sod, concrete, roads, sidewalks, or asphalt parking.

Your acceptance of this proposal will constitute a contract.

Date: _____

Date: 12/16/19

Name: _____

By: Jed Whitberg

Company: _____

OKLAHOMA ROOFING & SHEET METAL, LLC
1708 S. Lowery – Oklahoma City, OK 73129

OKLAHOMA ROOFING & SHEET METAL, INC.
 UNIT PRICE SCHEDULE
 AREA 2
 (AS OF 07-01-19)

JOB NO. _____
 JOB NAME: CITY HALL
 AGENCY: CITY OF COWETA

Y/N	*	~	^	WORK DESCRIPTION	UNIT	UNIT \$	BID X	QUANTITY	=	PRICE
SPEC NUMBER										
N	2.1			WATERPROOFING & DAMPPROOFING						
Y	2.1	20	500	Caulking, silicone rubber, 1/4" x 1/4" in place	LF	\$1.25		220	LF	\$275.00
Y	2.2	10	100	Demolition of roof insulation, per in. of depth.	SF	\$0.38		9100	SF	\$3,458.00
Y	2.2	20	100	Roof deck insulation, Isocyanurate in 4' x 4' or 4' x 8' sheets, 1-1/2" thick, R-10.0, applied in Type IV asphalt.	SF	\$1.38		9300	SF	\$12,834.00
Y	2.2	30	100	Roof deck insulation, fiberboard in 4' x 4' sheets, 1/2" thick, R-1.39, applied in Type IV asphalt.	SF	\$1.40		9300	SF	\$13,020.00
Y	2.2	50	200	Roof deck insulation, perlite, tapered 1/8" applied in asphalt, per SF, per inch of thickness.	SF	\$1.30		19968	SF	\$25,958.40
Y	2.4	10	100	Remove built-up roofing, multi-ply with aggregate, (1 layer 4-ply built-up roofing).	SF	\$0.39		9644	SF	\$3,761.16
Y	2.4	10	120	Sweep loose aggregate from roof membrane.	SF	\$0.30		9644	SF	\$2,893.20
Y	2.4	50	200	Built-up roof, 1 ply modified bitumen base sheet, 1 ply modified bitumen cap sheet, Type IV asphalt, 10 year warranty.	SF	\$2.63		10200	SF	\$26,826.00
Y	2.4	80	300	Flashing membrane, base ply and granular surface modified cap.	SF	\$5.57		1966	SF	\$10,950.62
Y	2.6	20	200	Counterflashing, galvanized 24 ga. Galvanized, 6" wide.	LF	\$3.00		490	LF	\$1,470.00
Y	2.6	20	400	Receiver flashing, 24 gauge, galvanized.	LF	\$3.25		220	LF	\$715.00
Y	2.6	30	100	Remove metal edge, gravel stop, eave strip or coping.	LF	\$0.50		90	LF	\$45.00
Y	2.6	40	100	Remove metal gutter.	LF	\$0.50		280	LF	\$140.00

OKLAHOMA ROOFING & SHEET METAL, INC.
 UNIT PRICE SCHEDULE
 AREA 2
 (AS OF 07-01-19)

JOB NO. _____
 JOB NAME: CITY HALL
 AGENCY: CITY OF COWETA

Y/N	*	~	^	SPEC NUMBER	WORK DESCRIPTION	UNIT	UNIT \$	BID X	QUANTITY	=	PRICE
Y	2.6	40	300		Gutter, galvanized steel, 24 gauge 5" box or ogee, Kynar finish.	LF	\$13.48		280	LF	\$3,774.40
Y	2.6	50	100		Remove metal downspouts.	LF	\$0.50		120	LF	\$60.00
Y	2.6	50	200		Downspout, galvanized, 24 gauge 3" x 4", Kynar finished.	LF	\$13.55		120	LF	\$1,626.00
Y	2.6	60	650		Metal coping, galvanized steel, 24 ga., ANSI SPRI ES 1	SF	\$9.90		180	SF	\$1,782.00
Y	2.7	30	100		Cants, wood fiber, trapezoidal, 1-1/2" x 5-5/8".	LF	\$1.25		571	LF	\$713.75
Y	2.8	20	400		Plumbing stack, 4# lead flashing.	EA	\$105.00		2	EA	\$210.00
Y	2.8	50	175		Pipe supports, 2" - 3 1/2" pipe.	EA	\$48.00		26	EA	\$1,248.00
Y	2.8	60	100		Termination bar, aluminum, 1/4" x 1".	LF	\$1.89		210	LF	\$396.90
Y	2.8	70	200		Pitch pocket, GI, 24 ga., 8" x 8" with storm collar.	EA	\$85.00		10	EA	\$850.00
Y	2.9	50	500		Contractor's per diem costs for work outside major population areas.	DAY	\$72.00		158	DAY	\$11,376.00
Y	5.1	10	100		Dump fees.						
Y	5.1	10	103		In excess of (100) miles round trip.	EA	\$525.00		8	EA	\$4,200.00
Y	5.1	20	200		Furnish forklift, reach. 20 year No Dollar Limit, State of Oklahoma Roof	HR	\$75.00		92	HR	\$6,900.00
Y	5.1	30	100		Warranty, Roofs up to 10,000 sq. ft.	SF	\$0.15		9100	SF	\$1,365.00

OKLAHOMA ROOFING & SHEET METAL, INC.
 UNIT PRICE SCHEDULE
 AREA 2
 (AS OF 07-01-19)

JOB NO. _____
 JOB NAME: CITY HALL
 AGENCY: CITY OF COWETA

Y/N	* ~ ^	WORK DESCRIPTION	UNIT	UNIT \$	BID X	QUANTITY	=	PRICE
		SPEC NUMBER						
Y								
Y		TOTAL					-----	\$136,848.43



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Memorandum

To: Honorable Mayor and City Council
From: Wm. H. Cohrs, III, PE, PLS
Re: CDBG Waterline Project
Date: February 3, 2020

BACKGROUND

In 2018 the City received a Community Development Block Grant to install some new and larger water lines in the Village Subdivision located just north of 141st St. and East of State Highway 51 and bounded on the north by 138th St. The grant was in the amount of \$ 169,950.00, with the City providing Construction match of \$189,861.00 for a total construction cost of \$359,811.00. Bids were received in May of 2019, ranging from \$350,000.00 for the low bid to a high bid of \$817,390.00. Council awarded the bid to the low bidder at the June City Council meeting. The low bidder was notified of the award and they were to begin getting their bonds in place. Unfortunately the low bidder was unable to secure the necessary bonds and at the September Council meeting Council rescinded the award. None of the other bids were low enough for the City to award the project to another bidder.

Staff worked with the Consultant that prepared the original water line plans to make adjustments to the plans in an attempt to get a revised project that would keep the same number of residents included in the project and get the project cost within the existing budget. The northern line was removed from the base project and was included as an add-alternate bid item. The Base project as revised has an estimated cost of \$409,240.00. This is still approximately \$50,000.00 over what was originally budgeted for the construction portion of the project.

I have discussed with the grant administrator, Andy Armstrong, as to whether or not additional grant funds were available and he indicated that there were not any. Therefore the project is back to council to see if council would like to proceed with re-advertising the project to see if it will come in under the estimated cost. If the project is at or more than the current estimated cost the City will be responsible for all construction costs over the budgeted amount of \$359,811.00.

STAFF RECOMMENDATION

Staff recommends that Council increase the Cities match on the project by \$50,000.00, and authorize staff to re-advertise the project.

ATTACHMENTS

CDBG Budget
Engineers Opinion of Probable Cost

CDBG Detailed Line Item Budget

	Funding Source CDBG Grant	Funding Source City of Coweta	Funding Source	Funding Source	Funding Source	Funding Source	Total Project Expenditures
Itemized Description of Construction Activity:							
Mobilization		\$22,928.00					\$22,928.00
8" HDPE Pipe	\$101,748.00	\$7,072.00					\$108,820.00
6" HDPE Pipe	\$43,418.00						\$43,418.00
Line and Service Connections	\$24,784.00	\$89,716.00					\$114,500.00
Fire Hydrant Assembly		\$23,500.00					\$23,500.00
Misc Fittings		\$46,645.00					\$46,645.00
Total Construction Activity:	\$169,950.00	\$189,861.00	\$0	\$0	\$0	\$0	\$359,811.00
Professional & Non Construction							
Engineering/Architect Funds		\$33,200.00					\$33,200.00
Inspection Funds		\$13,028.00					\$13,028.00
Other Survey		\$14,648.00					\$14,648.00
Total Professional & Non Const:	\$0	\$60,876.00	\$0	\$0	\$0	\$0	\$60,876.00
Administrative Costs							
Public Administrative Funds		\$10,000.00					\$10,000.00
Direct Administrative Funds							\$0
Total Administration	\$0	\$10,000.00	\$0	\$0	\$0	\$0	\$10,000.00

CDBG Detailed Line Item Budget

Planning (CIP Participants only)								\$0
Phase I Engineering	NOTE: Phase I Engineering Section Completed ONLY in Conjunction with WW Engineering Applications!							
Engineering								\$0
Testing/Survey/Other								\$0
Public Administrative Funds - 25% Max								\$0
Direct Administrative Funds								\$0
Total Phase I Engineering:	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Project Costs:	\$169,950.00	\$260,737.00	\$0	\$0	\$0	\$0	\$0	\$430,687.00

**CITY OF COWETA CDBG
ENGINEER'S OPINION OF PROBABLE COSTS**

BASE BID						
ITEM NO.	DESCRIPTION	NOTES	UNITS	TOTAL	UNIT COST	EXTENSION
100	RIGHT-OF-WAY CLEARING AND RESTORING, COMPLETE IN PLACE	3,4,5,6	SY	132	\$ 50.00	\$ 6,600.00
101	EXCAVATION AND BACKFILL, UNCLASSIFIED		CY	44	\$ 20.00	\$ 880.00
102	MOBILIZATION		EA	1	\$ 25,000.00	\$ 25,000.00
103	CONSTRUCTION STAKING		EA	1	\$ 10,000.00	\$ 10,000.00
104	6 INCH DIP HDPE AWWA C906 PE5710 DR-11 (DIPS), DIRECTIONALLY BORED	1,2,7,8,14	LF	2555	\$ 38.00	\$ 97,090.00
105	6 INCH DUCTILE IRON 45 DEGREE BEND (RJ)	2,7	EA	2	\$ 500.00	\$ 1,000.00
106	6 INCH X 6 INCH X 6 INCH DUCTILE IRON TEE (RJ)	2,7	EA	14	\$ 1,750.00	\$ 24,500.00
107	12 INCH X 12 INCH X 6 DUCTILE IRON TEE (RJ)	2,7	EA	2	\$ 3,500.00	\$ 7,000.00
108	12 INCH DUCTILE IRON SLEEVE (RJ)	2,7,9	EA	1	\$ 1,200.00	\$ 1,200.00
109	12X6 DUCTILE IRON REDUCER (RJ)	2,7,9	EA	1	\$ 500.00	\$ 500.00
110	6" HDPE MJ ADAPTER	2,7,9	EA	26	\$ 250.00	\$ 6,500.00
111	PRIVATE SERVICE CONNECTION BY LICENSED BONDED PLUMBER	10	EA	74	\$ 1,000.00	\$ 74,000.00
112	3/4 INCH WATER SERVICE CONNECTION (LONG)	10,11,12,18	EA	41	\$ 400.00	\$ 16,400.00
113	3/4 INCH WATER SERVICE CONNECTION (SHORT)	10,11,12,18	EA	33	\$ 200.00	\$ 6,600.00
114	3/4 INCH WATER SERVICE LINE BORING	10,11,12,18	EA	1056	\$ 25.00	\$ 26,400.00
115	6 INCH GATE VALVE (RJ)	2,7	EA	19	\$ 1,800.00	\$ 34,200.00
116	12 INCH GATE VALVE (RJ)	11,12	EA	2	\$ 6,500.00	\$ 13,000.00
117	3-WAY FIRE HYDRANT ASSEMBLY, IN PLACE	14	EA	11	\$ 2,500.00	\$ 27,500.00
118	VALVE BOX	13	EA	21	\$ 300.00	\$ 6,300.00
119	VALVE BOX EXTENSION	13	VF	21	\$ 50.00	\$ 1,050.00
120	SODDING AND SEEDING	15	SY	132	\$ 10.00	\$ 1,320.00
121	METER SET (METER BOX AND METER)	20	EA	74	\$ 300.00	\$ 22,200.00
BASE BID SUBTOTAL						\$ 409,240.00

**CITY OF COWETA CDBG
ENGINEER'S OPINION OF PROBABLE COSTS**

ITEM NO.	DESCRIPTION	NOTES	UNITS	TOTAL	UNIT COST	EXTENSION
ALTERNATE 1 (MUST INCLUDE ADD ALTERNATE A)						
104	6 INCH DIP HDPE AWWA C906 PE5710 DR-11 (DIPS), DIRECTIONALLY BORED	1,2,7,8,14	LF	315	\$ 38.00	\$ 11,970.00
107	12 INCH X 12 INCH X 6 INCH DUCTILE IRON TEE (RJ)	2,7	EA	1	\$ 2,500.00	\$ 2,500.00
110	6" HDPE MJ ADAPTER	2,7,9	EA	1	\$ 250.00	\$ 250.00
115	6 INCH GATE VALVE (RJ)	2,7	EA	1	\$ 1,800.00	\$ 1,800.00
118	VALVE BOX	13	EA	2	\$ 300.00	\$ 600.00
119	VALVE BOX EXTENSION	13	VF	2	\$ 50.00	\$ 100.00
123	PAVEMENT REMOVAL AND REPLACEMENT		SY	50	\$ 120.00	\$ 6,000.00
124	SAW CUT		LF	50	\$ 3.00	\$ 150.00
125	8 INCH X 8 INCH X 8 INCH DUCTILE IRON TEE (RJ)	2,7	EA	1	\$ 2,500.00	\$ 2,500.00
126	8 INCH DUCTILE IRON SLEEVE (RJ)	2,7,9	EA	2	\$ 1,000.00	\$ 2,000.00
127	8X6 DUCTILE IRON REDUCER (RJ)	2,7,9	EA	1	\$ 1,000.00	\$ 1,000.00
128	8 INCH GATE VALVE (RJ)	2,7	EA	2	\$ 4,250.00	\$ 8,500.00
ALTERNATE 1 SUBTOTAL						\$ 37,370.00

ALTERNATE 2 (MUST INCLUDE ADD ALTERNATE A AND B)						
104	6 INCH DIP HDPE AWWA C906 PE5710 DR-11 (DIPS), DIRECTIONALLY BORED	1,2,7,8,14	LF	330	\$ 38.00	\$ 12,540.00
ALTERNATE 2 SUBTOTAL						\$ 12,540.00

ALTERNATE 3 (MUST INCLUDE ADD ALTERNATE B AND C)						
104	6 INCH DIP HDPE AWWA C906 PE5710 DR-11 (DIPS), DIRECTIONALLY BORED	1,2,7,8,14	LF	323	\$ 38.00	\$ 12,274.00
ALTERNATE 3 SUBTOTAL						\$ 12,274.00

ALTERNATE 4 (MUST INCLUDE ALTERNATE C)						
104	6 INCH DIP HDPE AWWA C906 PE5710 DR-11 (DIPS), DIRECTIONALLY BORED	1,2,7,8,14	LF	311	\$ 38.00	\$ 11,818.00
105	6 INCH DUCTILE IRON 45 DEGREE BEND (RJ)	2,7	EA	2	\$ 500.00	\$ 1,000.00
108	6" HDPE MJ ADAPTER	2,7,9	EA	1	\$ 250.00	\$ 250.00
113	6 INCH GATE VALVE (RJ)	2,7	EA	1	\$ 1,800.00	\$ 1,800.00
116	VALVE BOX	13	EA	1	\$ 300.00	\$ 300.00
117	VALVE BOX EXTENSION	13	VF	1	\$ 50.00	\$ 50.00
ALTERNATE 4 SUBTOTAL						\$ 15,218.00

ALTERNATE A						
106	6 INCH X 6 INCH X 6 INCH DUCTILE IRON TEE (RJ)	2,7	EA	1	\$ 1,750.00	\$ 1,750.00
110	6" HDPE MJ ADAPTER	2,7,9	EA	2	\$ 250.00	\$ 500.00
115	6 INCH GATE VALVE (RJ)	2,7	EA	2	\$ 1,800.00	\$ 3,600.00
118	VALVE BOX	13	EA	2	\$ 300.00	\$ 600.00
119	VALVE BOX EXTENSION	13	VF	2	\$ 50.00	\$ 100.00
ALTERNATE A SUBTOTAL						\$ 6,550.00

ALTERNATE B						
106	6 INCH X 6 INCH X 6 INCH DUCTILE IRON TEE (RJ)	2,7	EA	1	\$ 1,750.00	\$ 1,750.00
110	6" HDPE MJ ADAPTER	2,7,9	EA	2	\$ 250.00	\$ 500.00
115	6 INCH GATE VALVE (RJ)	2,7	EA	2	\$ 1,800.00	\$ 3,600.00
118	VALVE BOX	13	EA	2	\$ 300.00	\$ 600.00
119	VALVE BOX EXTENSION	13	VF	2	\$ 50.00	\$ 100.00
ALTERNATE B SUBTOTAL						\$ 6,550.00

ALTERNATE C						
106	6 INCH X 6 INCH X 6 INCH DUCTILE IRON TEE (RJ)	2,7	EA	1	\$ 1,750.00	\$ 1,750.00
110	6" HDPE MJ ADAPTER	2,7,9	EA	2	\$ 250.00	\$ 500.00
115	6 INCH GATE VALVE (RJ)	2,7	EA	2	\$ 1,800.00	\$ 3,600.00
118	VALVE BOX	13	EA	2	\$ 300.00	\$ 600.00
119	VALVE BOX EXTENSION	13	VF	2	\$ 50.00	\$ 100.00
ALTERNATE C SUBTOTAL						\$ 6,550.00

CITY OF COWETA CDBG
ENGINEER'S OPINION OF PROBABLE COSTS

TOTAL BASE BID	\$ 409,240.00
ALTERNATE 1 (MUST INCLUDE ADD ALTERNATE A)	\$ 37,370.00
ALTERNATE 2 (MUST INCLUDE ADD ALTERNATE A AND B)	\$ 12,540.00
ALTERNATE 3 (MUST INCLUDE ADD ALTERNATE B AND C)	\$ 12,274.00
ALTERNATE 4 (MUST INCLUDE ALTERNATE C)	\$ 15,218.00
ALTERNATE A	\$ 6,550.00
ALTERNATE B	\$ 6,550.00
ALTERNATE C	\$ 6,550.00
TOTAL BASE BID AND ALL ALTERNATES	\$ 506,292.00



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Memorandum

To: Honorable Mayor and City Council
From: Wm. H. Cohrs, III, PE; Community Development Director
Re: Closing and Vacation of Alleyways
Date: 02-03-2020

BACKGROUND

A request from O'Reilly Auto Parts Store has been received to close all that portion of a 20-foot-wide alley in Block 8, Orcutt Addition and Block 5, Plat of New Coweta as shown in Book 1M, page. 550, in Section 18, Township 17 North, Range 16 East of the Indian Base and Meridian, City of Coweta, Wagoner County, Oklahoma.

A Technical Advisory Committee (TAC) meeting was held to give notice to all utility companies which may have a vested interest in the area. An agenda and notices were sent to the TAC members on December 20, 2019 for a TAC meeting, via email and First Class Mail, Certificate of Mailing USPS Form 3665. This satisfies state statute, as the notice is more than 30 days prior to the passage of an ordinance for closure.

Coweta Public Works advised no issues with the proposed closure of the 20-foot-wide alley. Cox Communications advised no issues with the proposed closure of the 20-foot-wide alley. Oklahoma Natural Gas, advised no issues with the proposed closure of alleyways, cost of re-lactation of the ONG gas line will be at the cost of the requester. PSO advised that the Customer will need to work with PSO to establish a new point of service for the new facility. Windstram advised no issues with the proposed closure of alleyways, the cost for any facility re-lactation will be at the cost of the requester.

The Coweta Planning Commission held a public hearing at the January 27, 2020 Planning Commission meeting, hearing no public comments the Planning Commission made a recommendation for approval to the City Council.

STAFF RECOMMENDATION

Staff recommends approval, of Ordinance 829 and declaring an emergency.

ATTACHMENTS

1. Aerial View Map
2. Zoning Map
3. Ordinance No. 829
4. Public Hearing Notice

**CITY OF COWETA OKLAHOMA
ORDINANCE NO. 829**

AN ORDINANCE OF THE CITY OF COWETA, OKLAHOMA PROVIDING FOR AND DECLARING THE CLOSING AND VACATION TO PUBLIC USE OF A 20-FOOT-WIDE ALLEY LOCATED IN ORCUTT ADDITION TO NEW COWETA, SITUATED BETWEEN LOTS 1 THROUGH 19, BLOCK 8; IN ORCUTT ADDITION TO NEW COWETA, AND LOTS 1 THROUGH 6, BLOCK 5; IN NEW COWETA LESS SOUTH STATE HIGHWAY 51, IN SECTION 18, TOWNSHIP 17 NORTH, RANGE 16 EAST OF THE INDIAN BASE AND MERIDIAN, CITY OF COWETA, OKLAHOMA, SAID TRACT BEING MORE PARTICULARLY DESCRIBED HEREINAFTER, AND RETAINING THE RIGHTS OF ANY HOLDER OF A FRANCHISE OR OTHERS DETERMINED BY THE GOVERNING BODY TO HAVE A SPECIAL RIGHT OR PRIVILEGE GRANTED BY ORDINANCE OR LEGISLATIVE ENACTMENT TO MAINTAIN THEIR EXISTING UTILITIES, AND RETAINING THE ABSOLUTE RIGHT TO REOPEN THE ALLEYWAYS WITHOUT EXPENSE TO THE MUNICIPALITY AND DECLARING AN EMERGENCY.

WHEREAS, the City of Coweta, Oklahoma, has deemed it necessary and expedient to close a public alleyway, and

WHEREAS, pursuant to Title 11, Oklahoma Statutes, Section 42-110, the City of Coweta has provided written notice of the proposed closing of said public ways to holders of a franchise or others determined by the governing body to have a special right or privilege at least thirty (30) days prior to passage of this ordinance, and

WHEREAS, the City Council of the City of Coweta, Oklahoma, finds that the closing of said alleyways will not adversely affect the health, safety, or general welfare of the public and the same is necessary and expedient,

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA THAT:

SECTION 1: In the judgment and discretion of the Mayor and Council of the City of Coweta, it is desirable and profitable to close and vacate all that portion of a 20-foot-wide alley in Block 8, Orcutt Addition and Block 5, Plat of New Coweta as shown in Book 1M, page. 550, City of Coweta, Wagoner County, Oklahoma, being more particularly described as follows:

Beginning at a found 3/8-inch rebar with cap PLS 1547 at the Southeast corner of Lot 1 of said Block 5, thence S01°30'58"E 20.00 feet to a found 5/8-inch rebar with cap PLS 1974 at the Northeast corner of Lot 6 of said Block 5; thence S88°28'21"W 291.05 feet to a found 5/8-inch rebar with cap CA 4849 on the Easterly right of way of Highway 51; thence along said right of way, N30°13'04"W 22.80 feet to the South line of Lot 6 of said Block 8; thence along said South line, N88°28'21"E 302.00 feet to the point of Beginning, containing 5,930 square feet or 0.136 acres, more or less. On O'Reilly Auto

Parts, Properties, and that said closure and vacation is in the best interest of the City of Coweta.

SECTION 2: That the municipality shall retain the absolute right to reopen the alleyway without expense to the municipality. Closing of the public way shall not affect the right to maintain, repair, reconstruct, operate, or remove utility, public service corporation, or transmission company facilities of service therein, nor shall a closing affect private ways existing by operation of law unless released in writing executed by the owners thereof.

SECTION 3: That for the immediate preservation of the peace, health and safety of the City of Coweta, Oklahoma, and for the inhabitants thereof, an emergency is hereby declared to exist by reason whereof this ordinance shall become operative and go into effect immediately upon its passage and approval.

PASSED AND APPROVED THIS 3rd day of February 2020 and the emergency clause voted upon separately.

EVETTE MORRIS, MAYOR

ATTEST:

JULIE CASTEEN, CITY CLERK

APPROVED AS TO FORM:

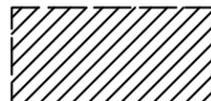
RONALD D. CATES, CITY ATTORNEY



LEGEND

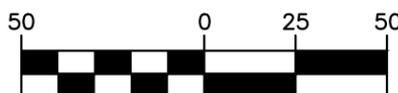
- LOT LINE
- RIGHT-OF-WAY LINE
- ADJACENT LOTS / PARCELS
- SANITARY SEWER
- ELECTRIC LINE
- GAS LINE

- FOUND IRON PIN AS NOTED
- COMPUTED POINT
- POWER POLE W/ GUY
- LIGHT POLE



20' ALLEY (TO BE CLOSED)

GRAPHIC SCALE



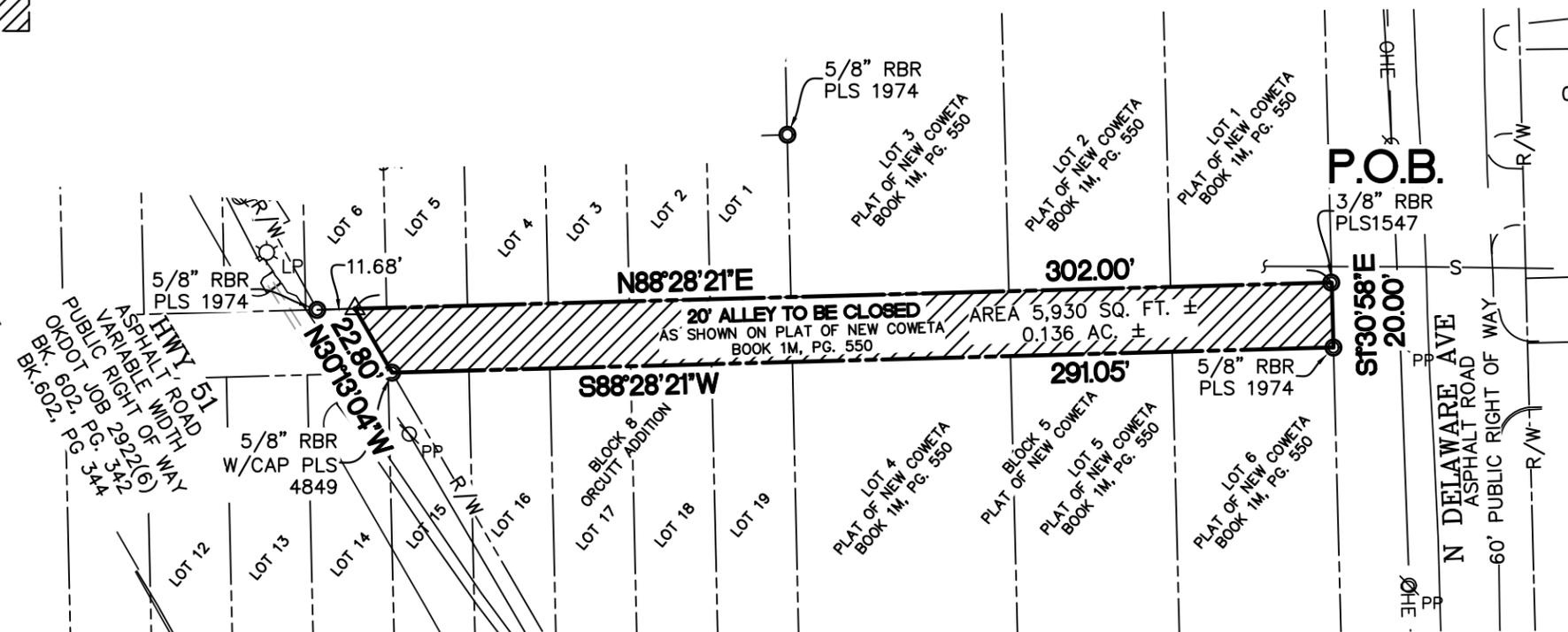
(IN FEET)

1 inch = 50 ft.

BEARINGS BASED ON GRID NORTH OF THE OKLAHOMA STATE PLANE COORDINATE SYSTEM OF 1983, NORTH ZONE ESTABLISHED BY OPUS.

CONVERGENCE=1'23"14"
COMBINED SCALE FACTOR=0.999926338
COMPUTED AT THE 3/8" REBAR WITH CAP PLS 1547 FOUND AT THE NORTHEAST CORNER OF SUBJECT TRACT 1

LAT=35° 57' 28"
LON= 95° 38' 58"
ELEVATION=633.85'



LEGAL DESCRIPTION

A 20-FOOT-WIDE ALLEY IN BLOCK 8, ORCUTT ADDITION AND BLOCK 5, PLAT OF NEW COWETA AS SHOWN IN BOOK 1M, PG. 550, CITY OF COWETA, WAGONER COUNTY, OKLAHOMA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A FOUND 3/8-INCH REBAR WITH CAP PLS1547 AT THE SOUTHEAST CORNER OF LOT 1 OF SAID BLOCK 5, THENCE S01°30'58"E 20.00 FEET TO A FOUND 5/8-INCH REBAR WITH CAP PLS 1974 AT THE NORTHEAST CORNER OF LOT 6 OF SAID BLOCK 5; THENCE S88°28'21"W 291.05 FEET TO A FOUND 5/8-INCH REBAR WITH CAP PLS 4849 ON THE EASTERLY RIGHT OF WAY OF HIGHWAY 51; THENCE ALONG SAID RIGHT OF WAY, N30°13'04"W 22.80 FEET TO THE SOUTH LINE OF LOT 6 OF SAID BLOCK 8; THENCE ALONG SAID SOUTH LINE, N88°28'21"E 302.00 FEET TO THE POINT OF BEGINNING, CONTAINING 5,930 SQUARE FEET OR 0.136 ACRES, MORE OR LESS.

BASIS OF BEARINGS: GRID NORTH AS ESTABLISHED BY OKLAHOMA STATE PLANE COORDINATE SYSTEM OF 1983 NORTH ZONE.

THIS LEGAL DESCRIPTION WAS PREPARED ON 01/28/2020 BY NIKOLAY NEDKOV, LICENSED PROFESSIONAL LAND SURVEYOR NO. 1974.

THIS PLAT OF SURVEY MEETS THE OKLAHOMA MINIMUM STANDARDS FOR THE PRACTICE OF LAND SURVEYING AS ADOPTED BY THE OKLAHOMA STATE BOARD OF LICENSURE FOR PROFESSIONAL ENGINEERS AND LAND SURVEYORS.

N. Nedkov

NIKOLAY K. NEDKOV
OKLAHOMA PLS NO 1974

DATE OF SIGNATURE 01/28/2020

DATE OF LAST SITE VISIT 02/07/2019



OKLAHOMA
COA : 631

ANDERSON ENGINEERING
EMPLOYEE OWNED

ENGINEERS • SURVEYORS • LABORATORIES • DRILLING • GIS
5311 W. VILLAGE PKWY • ROGERS • AR 72756 PHONE (479) 286-8181

O'REILLY AUTOMOTIVE STORES, INC
ALLEY CLOSING SURVEY
BLOCK 8, ORCUTT ADDITION AND BLOCK 5 NEW COWETA
COWETA, WAGONER COUNTY, OKLAHOMA

DRAWN BY: NKN
DATE: 01/28/2020
JOB NO: 19SP10006

FIELD BY: NKN
FIELD BK: NKN
SHEET NUMBER: 1 OF 1



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Memorandum

To: Honorable Mayor and City Council
From: Wm. H. Cohrs, III, PE; Community Development Director
Re: Chapter 18, amending language, adding Section 18.17 Community Kiosk Signs
Date: 02-03-2020

BACKGROUND

This amendment, will amend language to Coweta Sign Code, Chapter 18, pertaining to regulation of signs, adding Section 18.17 Community Kiosk Sign: A City-provided informational sign structure with leased sign panels for the purpose of providing directional information for: single-unit and multi-unit residential developments, commercial developments, local businesses, not-for-profit agencies, and Community Facilities. The Community Kiosk Sign is classified as an Exempt Sign in Section 18.14 of this Chapter.

A Community Kiosk Sign may be single or double faced, Maximum sign height for a kiosk sign structure shall be twelve (12) feet (144 inches), Maximum sign width shall be six (6) feet (72 inches). Leasable sign panels shall be 19.5 inches (1.625 feet) by 50 inches (4.17 feet).

Attached is the new ordinance being proposed by staff. At the January 27, 2020 Planning Commission meeting, the Planning Commission held a public hearing on this change, and made a recommendation to approve the proposed amendment to the Zoning Code of the City of Coweta to City Council.

STAFF RECOMMENDATION

Staff recommends approval of this proposed ordinance to the City Council.

ATTACHMENTS

1. Proposed ordinance amendment of the Coweta Zoning Code amending language to Coweta Sign Code, Chapter 18, pertaining to regulation of signs, adding Section 18.17 Community Kiosk Sign.
2. Kiosk Sign Example

**CITY OF COWETA OKLAHOMA
ORDINANCE NO. 830**

AN ORDINANCE OF THE CITY OF COWETA, OKLAHOMA AMENDING CHAPTER 18 OF THE CITY OF COWETA ZONING CODE PERTAINING TO SIGNS BY ADDING SECTION 18.17 COMMUNITY KIOSK SIGNS, AMENDING SECTIONS 18.12 AND 18.14 FOR DEFINITIONAL PURPOSES, AMENDING THE TABLE OF CONTENTS FOR CHAPTER 18 AND DECLARING AN EMERGENCY.

WHEREAS, the City of Coweta, Oklahoma’s Planning Commission held a public hearing to take public input on a proposed amendment to the City of Coweta’s Zoning Code, specifically Chapter 18 pertaining to signs; and,

WHEREAS, at the same meeting the Coweta Planning Commission voted to recommend that the Coweta City Council adopt the amendments to the City of Coweta Zoning Code as proposed.

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA THAT:

SECTION 1: The table of contents of Chapter 18 of the Coweta Zoning Code shall include reference to Section 18.17 Community Kiosk Signs.

SECTION 2: Section 18.12 Definitions shall be amended by inserting the following language and renumbering succeeding defined terms accordingly:

9. Community Kiosk Sign: A City-provided informational sign structure with leased sign panels for the purpose of providing directional information for: single-unit and multi-unit residential developments, commercial developments, local businesses, not-for-profit agencies, and Community Facilities. The Community Kiosk Sign is classified as an Exempt Sign in Section 18.14 of this Chapter.

SECTION 3: Section 18.14 shall be amended by including the following language:

8. Community Kiosk Sign, as further discussed in Section 18.17 of this Chapter.

SECTION 4: Section 18.17 is hereby created and shall read as follows:

18.17 COMMUNITY KIOSK SIGNS

City of Coweta Community Kiosk Signs, with sign panels for annual lease, may be authorized for the purpose of providing directional information for single-unit and multiple-unit residential developments, commercial developments, local businesses, not-for-profit agencies, and Community Facilities. A Community Kiosk Sign may be single or double faced.

Maximum sign height for a kiosk sign structure shall be twelve (12) feet (144 inches), Maximum sign width shall be six (6) feet (72 inches). Leasable sign panels shall be 19.5 inches (1.625 feet) by 50 inches (4.17 feet).

Sign panels shall be located on designated City of Coweta owned kiosk structures within the public right-of-way, or, upon finding that such location will not permit adequate directional information, kiosk structures may be approved on private property (with a sign easement designating the City of Coweta as a third party beneficiary) with the written permission of the property owner. Such permission shall include the consent of the property owners to allow the City of Coweta, in the event of non-compliance, to enter said property and remove the sign.

1. Each City of Coweta kiosk sign panel may contain only the name of the subdivision or builder or new multi-family development, commercial development, local business, not-for-profit agency, community facility, the corporate logo, and a directional arrow.
2. No kiosk sign shall be placed within one hundred (100) feet of another except when they are on opposite sides of the same street.
3. Any directional sign panels shall conform to colors and design standards (set forth or approved) by the City of Coweta.
4. Any sign panel approved for a particular development project within the City of Coweta shall not be changed to another project without prior approval of the City of Coweta

Community Kiosk Sign Submittal and Permit Requirements

1. Community Kiosk Sign Panel Permit is required for inclusion in the kiosk program. Permit applications shall be made in writing on forms provided by the City of Coweta.

The following information shall be required as part of the Community Kiosk Sign Panel permit application and approval process:

- a. Copy/Wording/Logo for sign panel
 - b. Location of project, for directional purposes
 - c. Designation of Community Kiosk Sign location
2. One (1) copy of all information listed above shall be submitted with the application for each sign panel. (One (1) application per applicant, for more than one sign panel to be located on the same Kiosk structure is allowed.)

3. Before issuing any the permit required by this Code, the City shall collect fees in accordance with a current fee schedule established by the City Council.

4. Once reviewed and approved, the City of Coweta will order the sign panel(s) and have them installed per the approved permit(s).

SECTION 5: That for the immediate preservation of the peace, health and safety of the City of Coweta, Oklahoma, and for the inhabitants thereof, an emergency is hereby declared to exist by reason whereof this ordinance shall become operative and go into effect immediately upon its passage and approval.

PASSED AND APPROVED THIS 3rd day of February 2020 and the emergency clause voted upon separately.

EVETTE MORRIS, MAYOR

ATTEST:

JULIE CASTEEN, CITY CLERK

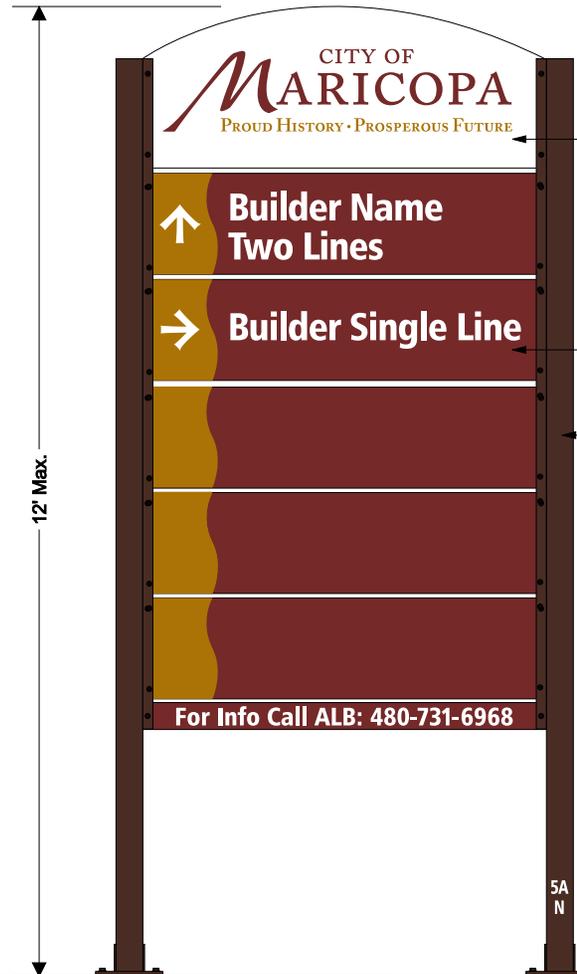
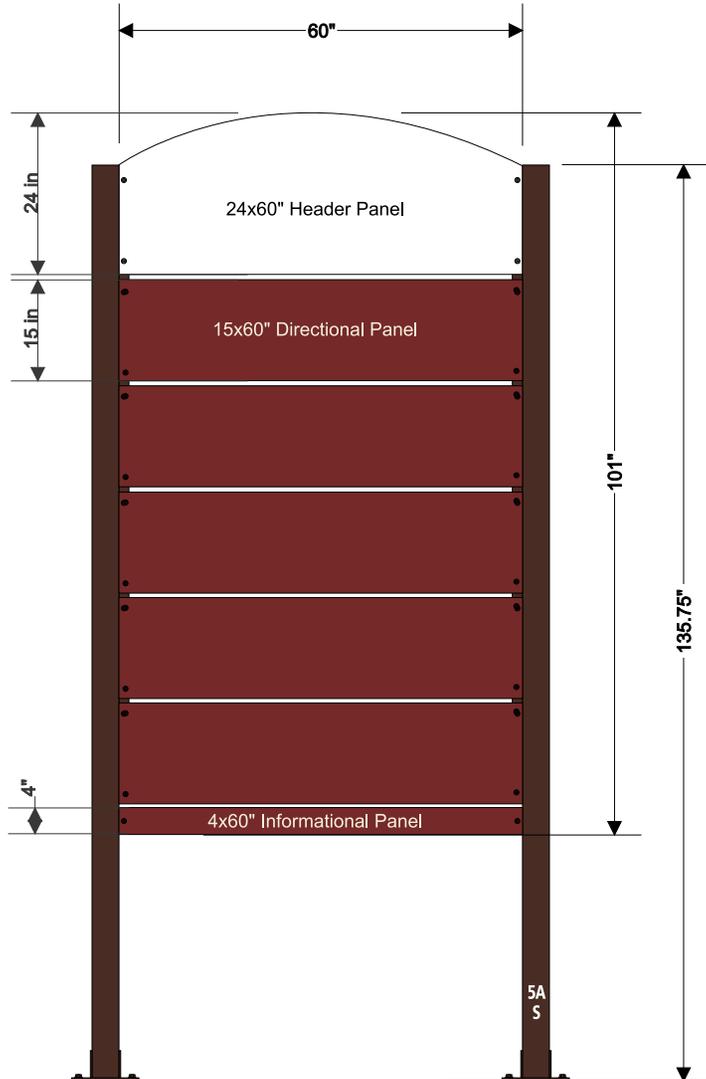
APPROVED AS TO FORM:

RONALD D. CATES, CITY ATTORNEY

101x60" (8'-5" x 5') Double-faced, multi-panel Kiosk sign. All clear spanning panels to be 3/16" aluminum, powdercoat finish (color as noted), mounted to 4x4" steel posts, powdercoat finish, with 1" vertical strap-steel tab for panel attachment. Posts to utilize 'breakaway' base, bolted to sub-grade anchor post set in concrete.

Location:

Dimensional Specs Only



Header Panels:

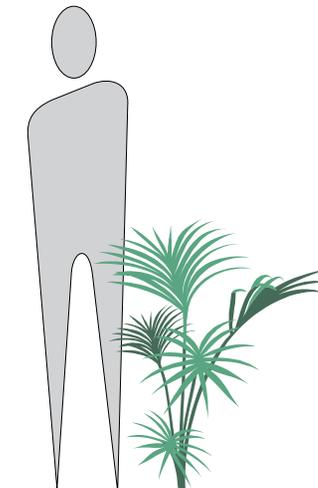
- White Powder coated panels.
- Computer-cut Pantone 139 C Gold H/P Vinyl.
- Computer-cut Pantone 491 C Burgundy H/P Vinyl.

Directional Panels:

- Computer-cut White vinyl arrows & copy.
- Computer-cut Pantone 139 C Gold H/P Vinyl.
- Match PMS 491C Powder coated panels.

Posts & Bases:

- RAL 8016 Powder coated.





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Memorandum

To: Honorable Mayor and Members of the City Council
From: Roger Kolman, City Manager
Re: Ordinance on Capital Improvements Sales Tax
Date: 2/3/2020

BACKGROUND

For the last year or so, there have been discussions regarding the capital improvement needs of the City of Coweta and how those costs are best funded. Several options have been considered, and in the end the most effective and fairest, as far as spreading the costs of infrastructure across as many users as possible, is a dedicated sales tax.

Staff has worked to design a program under which a 1% Dedicated Sales Tax could be used to fund much of the needed capital improvements across Coweta with the least impact to Coweta's citizens. The One for Coweta program has been discussed at Council Meetings, at the Annual State of the City sponsored by the Chamber of Commerce, and in two community information sessions so far. The last community information session was attended by over twenty community members who asked very good questions and seemed generally supportive of the proposition. An additional community information session is planned for February and possibly another in March and other voter outreach methods are being planned.

The accompanying ordinance for a One Percent (1%) dedicated sales tax includes language that restricts the uses of revenues generated by that sales tax to very specific categories including: road and street improvements, improvements to water and wastewater systems, improvements to storm sewer systems, acquisition of park maintenance equipment, improvements to parks land and facilities, improvements to public safety facilities, and the acquisition of public safety vehicles and equipment. As such, the revenues from that tax would be legally restricted to the uses approved by the voters.

In accordance with state statutes, any increase in sales tax rates must be put before the qualified electors of the jurisdiction for approval before it can become effective. State statute further requires that the jurisdiction provide a 60-day notice to the county election board, regarding an upcoming election. The next available election date is April 7, 2020, requiring then that the City provide notice of the election no later than February 2020.

STAFF RECOMMENDATION

Staff recommends adoption of Ordinance 828.

ATTACHMENTS

Proposed Ordinance

CITY OF COWETA, OKLAHOMA

ORDINANCE NO. 828

AN ORDINANCE OF THE CITY OF COWETA, OKLAHOMA THAT: (A) LEVIES AND ASSESSES A ONE PERCENT (1%) SALES TAX ON THE GROSS RECEIPTS OR PROCEEDS ON TAXABLE SALES OF GOODS AND SERVICES, AS DEFINED IN THE ORDINANCE, IN THE CITY OF COWETA, OKLAHOMA IN ADDITION TO ALL PRESENT SALES TAXES UPON SUCH GROSS RECEIPTS OR PROCEEDS, FOR THE PURPOSE OF FUNDING CAPITAL IMPROVEMENTS PERTAINING TO ROAD AND STREET IMPROVEMENTS, WATER AND WASTEWATER SYSTEM IMPROVEMENTS, STORM SEWER IMPROVEMENTS, ACQUISITION OF PARKS MAINTENANCE EQUIPMENT, IMPROVEMENTS TO PUBLIC PARKS LANDS AND FACILITIES, IMPROVEMENTS TO PUBLIC SAFETY FACILITIES, AND ACQUISITION OF PUBLIC SAFETY VEHICLES AND EQUIPMENT, ALL WITHIN SAID CITY, AND/OR TO BE APPLIED OR PLEDGED TOWARD THE PAYMENT OF PRINCIPAL AND INTEREST ON ANY INDEBTEDNESS, INCLUDING REFUNDING INDEBTEDNESS, INCURRED BY OR ON BEHALF OF SAID CITY FOR SUCH PURPOSE; (B) PROVIDES FOR SUCH SALES TAX TO BEGIN ON JULY 1, 2020; (C) PROVIDES FOR THE DURATION OF SUCH SALES TAX TO BE PERMANENT; (D) PRESCRIBES PROCEDURES FOR THE COLLECTION AND REMITTANCE OF SUCH SALES TAX AND PENALTIES FOR THE FAILURE TO DO SO; AND (E) INCLUDES SUCH OTHER PROVISIONS, TERMS AND CONDITIONS AS NECESSARY AND LAWFUL FOR THE EFFECTIVE IMPLEMENTATION AND ENFORCEMENT OF THIS ORDINANCE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA, THAT:

SECTION 1. CITATION AND CODIFICATION. This Ordinance shall be known and may be cited as the City of Coweta Special Sales Tax Ordinance of 2020 and is hereafter referred to as "Ordinance".

SECTION 2. DEFINITIONS. The definitions of words, terms and phrases contained in the Oklahoma Sales Tax Code, Title 68, Oklahoma Statutes 2016, Section 1352, as amended, are hereby adopted by reference and made a part of this Ordinance. The sales subject to the excise tax and the exemptions from the excise tax set forth in this Ordinance have been identified herein as corresponding to the Oklahoma Sales Tax Code and such sales and exemptions herein shall be effective and operative under this Ordinance only for so long as the corresponding section of the Oklahoma Sales Tax Code is effective and operative.

SECTION 3. TAX COLLECTOR DEFINED. The term “Tax Collector” as used herein means the department of the City government or the official agency of the State of Oklahoma duly designated according to law or contract authorized by law to administer the collection of the tax herein levied.

SECTION 4. CLASSIFICATION OF TAXPAYERS. For the purpose of this Ordinance the classification of taxpayers hereunder shall be as prescribed by State law for the purpose of the Oklahoma Sales Tax Code.

SECTION 5. SUBSISTING STATE PERMITS. All valid and subsisting permits to do business by the Oklahoma Tax Commission pursuant to the Oklahoma Sales Tax Code are, for the purposes of this Ordinance, hereby ratified, confirmed, and adopted in lieu of any requirement for an additional City Permit for the same purpose.

SECTION 6. EFFECTIVE DATE AND TERMINATION. This Ordinance and the tax herein levied shall become and be effective on and after July 1, 2020, subject to approval of a majority of the registered voters of the City of Coweta, Oklahoma, voting on the same in the manner prescribed by Title 11, Oklahoma Statutes, Section 16-101 et seq., as amended at a Special Election to be held on April 7, 2020; provided that upon approval by the voters as aforesaid, this Ordinance shall remain in effect and not be repealed unless repealed by a majority of the registered voters of the City voting to repeal same in the same manner as was required for its approval.

SECTION 7. PURPOSE.

(a) Pursuant to 68 OS §2701 it is hereby declared to be the specific and limited purpose of this Ordinance to provide revenues to be placed in a separate, special fund to be used to fund capital improvements pertaining to road and street improvements, water and wastewater system improvements, storm sewer improvements, acquisition of parks maintenance equipment, improvements to public parks lands and facilities, improvements to public safety facilities, and acquisition of public safety vehicles and equipment in the City of Coweta, Oklahoma and/or to be applied or pledged toward the payment of principal and interest on any indebtedness, including refunding indebtedness, incurred by or on behalf of the City and/or the Coweta Public Works Authority for such purposes, including payment of the costs of issuance of such indebtedness.

(b) “Capital Improvements,” as used above in connection with “capital improvements pertaining to road and street improvements, water and wastewater system improvements, storm sewer improvements, acquisition of parks maintenance equipment, improvements to public parks lands and facilities, improvements to public safety facilities, and acquisition of public safety vehicles and equipment in the City of Coweta, Oklahoma,” shall mean all items and articles, either new or replacements, not consumed with use but only diminished in value with prolonged use, including but not limited to, the purchase, lease or rental of vehicles, machinery, equipment and fixtures and the acquisition of all real properties necessary in connection with the construction, reconstruction and repair of buildings, appurtenances and improvements to real property including: the construction, reconstruction and repair of roads, streets, alleys, trails, sidewalks, and other public ways;

the construction, reconstruction and repair of water facilities, sanitary and storm sewer systems and facilities, drainage improvements; the construction, reconstruction and repair of public park lands and facilities; the construction, reconstruction and repair of public safety facilities; and the costs and expenses related to the aforesaid including design, engineering, architectural, acquisition of real property and legal fees.

(c) There is hereby created a limited-purpose fund and all revenues generated by the sales tax hereby levied shall be deposited therein. Money in the fund shall be accumulated from year to year. The fund shall be placed in an insured interest-bearing account and the interest accumulated thereon shall be retained in the fund. The fund shall be non-fiscal and shall not be considered in computing any levy when the municipality makes its estimate to the excise board for needed appropriations. Money in the limited-purpose tax fund shall be expended only as accumulated and only for the purposes specifically described in this Ordinance, subject to the approval of the voters.

SECTION 8. TAX RATE-SALES SUBJECT TO TAX. There is hereby levied in addition to all other taxes in effect in the City of Coweta, Oklahoma an excise tax of One Percent (1%) upon the gross proceeds or gross receipts derived from all sales or services in the City of Coweta, Oklahoma, upon which a consumers' sales tax is levied by the State of Oklahoma under the Oklahoma Sales Tax Code.

SECTION 9. EXEMPTIONS. There is hereby specifically exempted from the tax levied pursuant to the provisions of this Ordinance all items that are exempt from the State Sales Tax under the Oklahoma Sales Tax Code.

SECTION 10. OTHER EXEMPT TRANSFERS. There is also hereby specifically exempted from the tax levied pursuant to the provisions of this Ordinance the transfer of tangible personal property exempted from the Oklahoma Sales Tax Code.

SECTION 11. TAX DUE WHEN-RETURNS-RECORDS. The tax levied hereunder shall be due and payable at the time and in the manner and form prescribed for payment of the State Sales Tax under the Oklahoma Sales Tax Code.

SECTION 12. PAYMENT BY TAX-BRACKETS.

(a) The tax herein levied shall be paid to the Tax Collector at the time and in the form and manner provided for payment of the State Sales Tax under the Oklahoma Sales Tax Code.

(b) The bracket system for the collection of the One Percent (1%) City Sales Tax provided for herein by the Tax Collector shall be as the same is hereafter adopted by the agreement of the City of Coweta, Oklahoma and the Tax Collector, in the collection both the One Percent (1%) City Sales Tax provided for herein and the State Sales Tax.

SECTION 13. TAX CONSTITUTES DEBT. Such taxes, penalty and interest due hereunder shall at all times constitute a prior, superior and paramount claim as against the claims of unsecured creditors and may be collected by suit as any other debt.

SECTION 14. VENDOR'S DUTY TO COLLECT TAX.

(a) The tax levied hereunder shall be paid by the consumer or user to the vendor, and it shall be the duty of each and every vendor in this City to collect from the consumer or user, the full amount of the tax levied by this Ordinance, or an amount equal as nearly as possible or practicable to the average equivalent thereof.

(b) Vendors shall add the tax imposed hereunder, or the average equivalent thereof, to the sales price or charge, and when added such tax shall constitute a part of such price or charge, shall be a debt from the consumer or user to vendor until paid, and shall be recoverable at law in the same manner as other debts.

(c) A Vendor, as defined herein, who willfully or intentionally fails, neglects or refuses to collect the full amount of the tax levied by this Ordinance, or willfully or intentionally fails, neglects or refuses to comply with the provisions hereof or remits or rebates to a consumer or user, either directly or indirectly, and by whatsoever means, all or a part of the tax levied herein, or makes in any form of advertising, verbally or otherwise any statement which infers that he is absorbing the tax, or paying the tax for the consumer or user by an adjustment of prices or at a price including the tax, or in any manner whatsoever, shall be deemed guilty of an offense, and upon conviction thereof shall be fined not more than One Hundred Dollars (\$100.00), plus costs, or incarcerated for not more than sixty days, or both. Provided, sales by vending machines may be made at a state price which includes state and any municipal sales tax.

(d) Any sum or sums collected or required to be collected hereunder shall be deemed to be held in trust for the City of Coweta, Oklahoma, and as trustee, the collecting vendor shall have a fiduciary duty to the City of Coweta, Oklahoma in regard to such sums and shall be subject to the trust laws of this State. Any vendor who willfully or intentionally fails to remit the tax, after the tax levied by this Ordinance was collected from the consumer or user, and appropriates the tax held in trust to his own use, or the use of any person not entitled thereto, without authority of law, shall be guilty of embezzlement.

SECTION 15. RETURNS AND REMITTANCES-DISCOUNTS. Returns and remittances of the tax levied herein and collected shall be made to the Tax Collector at the time, and in the manner, form and amount as prescribed for returns and remittances required by the Oklahoma Sales Tax Code; and remittances of tax collected hereunder shall be subject to the same discount as may be allowed by the Oklahoma Sales Tax Code for collection of State Sales Taxes.

SECTION 16. INTEREST AND PENALTIES-DELINQUENCY. The provisions of Title 68, Oklahoma Statutes 2016, Section 217, as amended, and of Title 68, Oklahoma Statutes, Sections 1350 et seq. as amended, are hereby adopted by reference and made a part of this Ordinance, and interest and penalties at the rates and in the amount as therein specified are hereby levied and shall be applicable in cases of delinquency in reporting and paying the tax levied by this Ordinance. Provided, that the failure or refusal of any taxpayer to make and transmit the reports and remittances of tax in the time and manner

required by this Ordinance shall cause such tax to be delinquent. In addition, if such delinquency continues for a period of five (5) days, the taxpayer shall forfeit claim to any discount allowed under this Ordinance.

SECTION 17. WAIVER OF INTEREST AND PENALTIES. The interest or penalty or any portion thereof accruing by reason of taxpayer's failure to pay the City Sales Tax herein levied may be waived or remitted in the same manner as provided for said waiver or remittance as applicated in the administration of the State Sales Tax provided in Title 68, Oklahoma Statutes, 2016, Section 220, as amended; and to accomplish the purposes of this section, the applicable provisions of said Section are hereby adopted by reference and made a part of this Ordinance.

SECTION 18. ERRONEOUS PAYMENTS-CLAIMS FOR REFUND. Refund of erroneous payment of the City Sales Tax herein levied may be made to any taxpayer making such erroneous payment in the same manner and procedures, and under the same limitations of time, as provided for administration of the State Sales Tax as set forth in Title 68, Oklahoma 2017, Section 227, as amended, and to accomplish the purposes of this section, the applicable provision of said Section 227 are hereby adopted by reference and made a part of this Ordinance.

SECTION 19. FRAUDULENT RETURNS. In addition to all civil penalties provided by this Ordinance, the willful failure or refusal of any taxpayer to make reports and remittances herein required, or the making of any false and fraudulent report for the purpose of avoiding or escaping payment of any tax or portion thereof rightfully due under this Ordinance shall be an offense and upon a conviction thereof the offending taxpayer shall be subject to such fines and/or incarceration as provided in Title 68 Oklahoma Statues 2016, Section 241, as amended.

SECTION 20. RECORDS CONFIDENTIAL. The confidential and privileged nature of the records and files concerning the administration of the City Sales Tax is legislatively recognized and declared, and to protect the same the provisions of Title 68, Oklahoma Statutes 2016, Section 205, as amended, and each subsection thereof is hereby adopted by reference and made fully effective and applicable to administration of the City Sales Tax as if therein set forth in full.

SECTION 21. AMENDMENTS. The people of the City of Coweta, State of Oklahoma, by their approval of this Ordinance at the election hereinabove provided, hereby authorize the Mayor and the City Council of the City of Coweta, Oklahoma, by ordinances duly enacted, to make such administrative and technical changes or additions in the method and manner of administration and enforcing this Ordinance as may be necessary or proper for efficiency and fairness except that neither the rate of the tax as set forth in Section 8 hereof, nor the purposes as set forth in Section 7 hereof, shall be changed without approval of a majority of the qualified electors of the City of Coweta, State of Oklahoma, voting at an election held for such purpose as provided by law.

SECTION 22. PROVISIONS CUMULATIVE. The provisions hereof shall be cumulative, and in addition to any and all other taxing provisions contained within City of Coweta, Oklahoma Ordinances.

SECTION 23. PROVISIONS SEVERABLE. The provisions hereof are hereby declared to be severable, and if any section, paragraph, sentence or clause of this Ordinance is for any reason held invalid or inoperative by a court of competent jurisdiction such decision shall not affect any other section, paragraph, sentence or clause hereof.

PASSED AND APPROVED this 3RD day of February 2020.

Evette Morris, Mayor

ATTEST:

Julie Casteen, City Clerk

APPROVED:

Ronald D. Cates, City Attorney

CITY OF COWETA, OKLAHOMA

RESOLUTION NO. 2020-04

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA AUTHORIZING AND DIRECTING THE CALLING AND HOLDING OF A SPECIAL ELECTION IN THE CITY OF COWETA, OKLAHOMA, FOR THE PURPOSE OF SUBMITTING TO THE REGISTERED VOTERS OF THE CITY OF COWETA, OKLAHOMA, THE QUESTION OF WHETHER ORDINANCE NO. 828 LEVYING A SALES TAX OF ONE PERCENT (1%) FOR CAPITAL IMPROVEMENTS FOR THE CITY OF COWETA, OKLAHOMA SHALL BE APPROVED.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA:

SECTION 1. The Mayor, or Vice-Mayor, whichever the case may be, of the City of Coweta, Oklahoma is hereby authorized and directed to call a special election to be held in the City of Coweta, Oklahoma on April 7, 2020, for the purpose of submitting to the registered voters of the City of Coweta, Oklahoma the following proposition:

PROPOSITION

“SHALL ORDINANCE NO. 828 ADOPTED BY THE CITY COUNCIL OF THE CITY OF COWETA, OKLAHOMA ON THE 3rd DAY OF FEBRUARY, 2020, THAT: (A) LEVIES AND ASSESSES A ONE PERCENT (1%) SALES TAX ON THE GROSS RECEIPTS OR PROCEEDS ON TAXABLE SALES OF GOODS AND SERVICES, AS DEFINED IN THE ORDINANCE, IN THE CITY OF COWETA, OKLAHOMA IN ADDITION TO ALL PRESENT SALES TAXES UPON SUCH GROSS RECEIPTS OR PROCEEDS, FOR THE PURPOSE OF FUNDING CAPITAL IMPROVEMENTS PERTAINING TO ROAD AND STREET IMPROVEMENTS, WATER AND WASTEWATER SYSTEM IMPROVEMENTS, STORM SEWER IMPROVEMENTS, ACQUISITION OF PARKS MAINTENANCE EQUIPMENT, IMPROVEMENTS TO PUBLIC PARKS LANDS AND FACILITIES, IMPROVEMENTS TO PUBLIC SAFETY FACILITIES, AND ACQUISITION OF PUBLIC SAFETY VEHICLES AND EQUIPMENT, ALL WITHIN SAID CITY, AND/OR TO BE APPLIED OR PLEDGED TOWARD THE PAYMENT OF PRINCIPAL AND INTEREST ON ANY INDEBTEDNESS, INCLUDING REFUNDING INDEBTEDNESS, INCURRED BY OR ON BEHALF OF SAID CITY FOR SUCH PURPOSE; (B) PROVIDES FOR SUCH SALES TAX TO BEGIN ON JULY 1, 2020; (C) PROVIDES FOR THE DURATION OF SUCH SALES TAX TO BE PERMANENT; (D) PRESCRIBES PROCEDURES FOR THE COLLECTION AND REMITTANCE OF SUCH SALES TAX AND PENALTIES FOR THE FAILURE TO DO SO; AND (E) INCLUDES SUCH OTHER PROVISIONS, TERMS AND CONDITIONS AS NECESSARY AND LAWFUL FOR THE EFFECTIVE IMPLEMENTATION AND ENFORCEMENT OF THIS ORDINANCE, BE APPROVED.”

SECTION 2. The call for said special election shall be by proclamation signed by the Mayor, or Vice-Mayor, whichever the case may be, and attested by the City Clerk. The proclamation shall set forth the date of the special election, the proposition to be voted on at such special election, the ballot for the registered voters which sets forth the proposition above mentioned to be voted upon substantially as set out in Section 1 hereof, the number and location of polling places, and the time of opening and closing the polls. The election shall be conducted by the Wagoner County Election Board in accordance with State of Oklahoma law pertaining to the conduct of special elections in Oklahoma municipalities.

SECTION 3. The City of Coweta desires that precinct 730111 be closed as no registered voter currently resides in that precinct.

PASSED, APPROVED AND ADOPTED THIS 3rd DAY OF FEBRUARY 2020.

CITY OF COWETA, OKLAHOMA

Evette Morris, Mayor

ATTEST:

Julie Casteen, City Clerk

APPROVED AS TO FORM:

Ronald D. Cates, City Attorney