

The City of Durant encourages participation from all its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at least 48 hours prior to the scheduled meeting is encouraged in order to make the necessary accommodations. The City of Durant may waive the 48-hour rule if interpreters for the deaf (signing) or translation services for limited English proficient (LEP) individuals are not the necessary accommodation.

DURANT CITY COUNCIL

6:00 PM

**Roscoe J. Hatfield
Council Chambers
300 West Evergreen
Durant, Oklahoma
AMENDED AGENDA**

June 13, 2023

CALL TO ORDER

INVOCATION/FLAG SALUTE

ROLL CALL

CITIZEN COMMENTS

Citizens wishing to address the council regarding matters which are not listed on the agenda will be required to sign up no later than 5 minutes prior to the scheduled start time of the meeting. The sign-in sheet will contain space for citizen's name, address, phone number, and topic to be discussed. In this way, city staff will be able to follow-up on any issues presented if necessary.

ORDER OF BUSINESS

1. Consent Items

To help streamline meetings and allow the focus to be on other items requiring strategic thought, the "Consent Items" portion of the agenda groups the routine, procedural, and self-explanatory non-controversial items together. These items are voted on in a single motion (one vote). However, any Council member requesting further information on a specific item thus removes it from the "Consent Items" section for individual attention and separate vote.

- a. Consider Approval of Regular Meeting Minutes of May 9, 2023
- b. Consider Approval of Special Called Meeting Minutes of May 17, 2023
- c. Consider Approval of Budget Amendment 2023-13
- d. Consider Approval of HBC CPAs & Advisors, Agreed Upon Procedures Engagement Letter (C-2023-35)
- e.
 1. Consider Approval of Amended City Judge Contract (C-2023-30);
 2. Consider Approval of Amended Alternate City Judge Contract (C-2023-31)
- f. Consider Approval of Mayoral Appointment of Candidates to the Library Advisory Board
- g. Consider Approval of Mayor Appointment of Candidates to the Parks and Recreation Advisory Board

- h. Consider Approval of Appointment of Martin Tucker to Fill Council Member Designated Seat on the Durant Industrial Authority Board
- i. Consider Appointment of Michael Simulescu to Fill Council Member Designated Seat on the Durant Community Facilities Authority Board

2. Consider Items Removed from Consent

3. Information Items

- a. Finance Reports- April 2023 and May 2023 Sales Tax
- b. Police Department Special Report

4. Administration

- a. Consider Approval of Ordinance O-2023-10 Amending the Code of Ordinances of the City of Durant, Oklahoma, Section 32.047 Cemetery Board and Declaring An Emergency
- b. Consider Acceptance of FY2021-2022 Annual Financial Statements and Auditor's Reports, including Single Audit
- c. Discuss and Consider Action of Change Order 7 for Schiralli Construction
- d. Discussion, Consideration, and Possible Action to Declare Certain Real Property Owned by the City of Durant and Located at 301 North 16th Street as Surplus and to Sell Said Real Property For An Amount Equal to or Greater Than Appraised Value
- e. Consider, Discussion and Possible Approval of the Service Contract with Genasys Mass Notification System (C-2023-34)
- f. The US Department of Transportation "2023 SAFE Streets and Roads For All" Grant Program Funding Request to Develop a City-Wide Plan to Identify Roadway and Safety Deficiencies, Including all Necessary Items to Improve Safe Transportation Throughout Durant – with Intent to Prevent Deaths and Serious Injuries on Roads and Streets Involving all Roadway Users.
 - 1. Discussion, Consideration, and Possible Action to Consider Approval and Support of a "2023 SAFE Streets and Roads For All" Grant Application for Funding to Develop a City-Wide Plan.
 - 2. Discussion, Consideration, and Possible Action to Consider Approval Resolution R-2023-12 as a Commitment for the Required 20% Project Match in Support of the Grant Application to Develop a City-Wide "SAFE Streets and Roads For All" Plan
 - 3. Authorization for the Mayor or Vice-Mayor to Sign all Related Application Documents for the 2023 "SAFE Streets and Roads for All" Grant Submission.
- g.
 - 1. Discussion, Consideration and Possible Action to Award Bid to J & L Paving in the Amount of \$1,257,485.13 as Best Bid to Overlay 4.5 Miles of Streets;
 - 2. Consider Approval of Contract Between City of Durant and J & L Paving in the Amount of \$1,257,485.13 for Overlay of 4.5 Miles of Streets (C-2023-39)

- h. Discussion, Consideration and Possible Action for Approval to Start Construction on Drainage Structures at Mockingbird and John Junction
- i. Consider Approval of Resolution Amending Certain Fees on the Fee Schedule; Directing Posting (R-2023-08).

5. Public Hearings

- a.
 - 1. Public Hearing on Proposed FY2023-2024 Budget (Resolution R-2023-04)
 - 2. Discussion, Consideration and Possible Action on Resolution R-2023-04 Adopting the Budget for Fiscal Year 2023-2024

6. Executive Session

- a. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant (This Executive Session Authorized by Title 25, Section 307B(4) of the Oklahoma State Statutes).
 - 1. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Brittingham v. City of Durant, Oklahoma (CV-2018-34); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
 - 2. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Ballard v. City of Durant, Oklahoma (CV-2019-58); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
 - 3. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Ballard v. City of Durant (CJ-2019-148); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
 - 4. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Hammond v. City of Durant, Oklahoma (CJ-2022-165); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
 - 5. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: City of Durant v. Joe Todd Allison, (CV-2022-84); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
 - 6. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Gardner v. City of Durant, Oklahoma (CJ-2023-31); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
 - 7. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Bahe v. City of Durant,

Oklahoma (CV-2023-32); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).

8. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Hickson v. City of Durant, et al., (CJ-2023-121); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).

- b. Consider Action Pursuant to Agenda Item 6(a)(1-8)
- c. Consider Entering Into Executive Session to Discuss Collective Bargaining Agreement Between the City of Durant and the Fraternal Order of Police Lodge 113 for 2023-2024. This Executive Session Permitted Under 25 O.S. 307(B)(2)
- d. Consider Action Pursuant to Item 6c
- e. Consider Entering Into Executive Session to Discuss Collective Bargaining Agreement Between the City of Durant and Local 3061, International Association of Firefighters, Union, AFL-CIO/CLC, Bargaining Agent for 2023-2024. This Executive Session Permitted Under 25 O.S. 307(B)(2).
- f. Consider Action Pursuant to Item 6e
- g. Consider Executive Session to Discuss the Employment, Demotion, Disciplining or Resignation of City Manager as Permitted by Title 25, Section 307(B)(1) of the Oklahoma State Statutes Allowing Discussion of the Employment of an Individual Salaried Public Officer
- h. Consider Action Pursuant to Item 6(g)

7. New Business

ADJOURNMENT

CERTIFICATE

This is to certify that in conformity with the Oklahoma Open Meeting Act, public notice of the date, time and place of this meeting was filed with the City Clerk of Durant on the 8th day of November, 2022 and that an agenda of said meeting was posted at the place of such meeting at 5:10 p.m. on the 9th day of June, 2023. An amended agenda was posted at the place of such meeting at 2:05 p.m. on the 10th day of June, 2023.



Cynthia J. Price, City of Durant



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Approval of Regular Meeting Minutes of May 9, 2023

Council Information / Action Requested

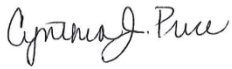
Approval of Regular Meeting Minutes of May 9, 2023

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. City Council Regular Minutes 05.09.2023

This is to certify that in conformity with the Oklahoma Open Meeting Act, public notice of the date, time and place of this meeting was filed with the City Clerk of Durant on the 8th day of November, 2023 and that an agenda of said meeting was posted at the place of such meeting at 5:00 p.m. on the 3rd day of May, 2023.



Cynthia J. Price, City of Durant

**MINUTES OF THE MEETING OF DURANT CITY COUNCIL
May 9, 2023 AT 6:00 PM, Roscoe J. Hatfield
Council Chambers,
300 West Evergreen,
Durant, Oklahoma**

AMENDED AGENDA

CALL TO ORDER

Vice Mayor Simulescu called the meeting to order at 6:00 p.m.

INVOCATION/FLAG SALUTE

Drew Jackson provided the invocation.

Vice Mayor Simulescu led the flag salute.

ROLL CALL

Present:

Council Member Fuller

Council Member Miller

Council Member Sherrer

Vice Mayor Simulescu

City Attorney Tom Marcum

City Manager Lisa Taylor

City Administrator Tamme Collins

Absent:

Mayor Tucker

CITIZEN COMMENTS

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No Citizen Comments

ORDER OF BUSINESS

1. Consent Items

To help streamline meetings and allow the focus to be on other items requiring strategic thought, the "Consent Items" portion of the agenda groups the routine, procedural, and self-explanatory non-controversial items together. These items are voted on in a single motion (one vote). However, any Council member requesting further information on a specific item thus removes it from the "Consent Items" section for individual attention and separate vote.

Motion was made by Council Member Miller and seconded by Council Member Fuller to approve Consent items 1a-1g.

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None

Abstain: None

- a. Consider Approval of Regular Meeting Minutes of April 11, 2023
- b. Consider Approval of Special Called Meeting Minutes of April 17, 2023
- c. Consider Approval of Special Called Meeting Minutes of April 25, 2023
- d. Consider Approval of Budget Supplements BA 23-12
- e. Consider Approval of Mayoral Recommendation of Three Nominees for Election to Oklahoma Municipal Group Board of Trustees
- f. Consider Approval of Modification to the Transport Telecommunications Services Permit between the City of Durant and Dobson Fiber
- g. Consider Approval of Service Agreement with Crawford & Associates, P.C. for Accounting and Consulting Services (C-2023-26)

2. Consider Items Removed from Consent

No Consent items removed

3. Information Item

- a. Finance Reports - March 2023 and April Sales Tax

4. Administration

- a. Discussion, Consideration and Possible Action on a Planned Unit Development (PUD) request for property located near University Boulevard and Criswell Boulevard (PC2023-10)

Motion was made by Council Member Sherrer and seconded by Council Member Fuller to approve the PUD for PC2023-10.

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None
Abstain: None

- b. Consider Approval of a Resolution Approving State of Oklahoma Department of Transportation School Zone Speed Limit Modification (R-2023-11)

Motion was made by Council Member Miller and seconded by Council Member Sherrer to approve the Resolution Approving State of Oklahoma Department of Transportation School Zone Speed Limit Modifications (R-2023-11)

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None
Abstain: None

- c. Consideration, Discussion, and Possible Approval of Rent.Fun L.L.C Contract In the Amount of \$16,000.00 to Lease Up to Twelve (12) Kayaks for Five (5) Years.

Motion was made by Council Member Sherrer and seconded by Council Member Fuller to approve item 4.c with lease up to (12) Kayaks with Rent.Fun L.L.C. Contract in the amount of \$16,000.00 for (5) years.

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None
Abstain: None

- d. Consideration, Discussion, and Possible Approval of Lake Durant Ranger Employment Contract for Three Years at \$32,500 Per Year (C-2023-28)

Motion was made by Council Member Miller and seconded by Council Member Sherrer to approve C-2023-28

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None
Abstain: None

- e. Discussion, Consideration, and Possible Action to Consider Acceptance of OK Department of Transportation TAP (Transportation Alternative Program) Grant Funding Agreement in the amount of \$674,080 to Construct the Chuckwa Creek Pedestrian Bridge. (C-2023-29)

Motion was made by Council Member Miller and seconded by Council Member Fuller to approve C-

2023-29 for the amount of \$674,080.

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None

Abstain: None

5. Executive Session

- a. Consider Entering into Executive Session to confer on matters pertaining to economic development, including the transfer of property, financing, or the creation of a proposal to entice a business to remain or to locate within their jurisdiction if public disclosure of the matter discussed would interfere with the development of products or services or if public disclosure would violate the confidentiality of the business, specifically Project Stone. This Executive Session Authorized by Title 25, Section 307 (C)(11) of the Oklahoma State Statutes.

Motion was made by Council Member Miller and seconded by Council Miller Fuller to enter into Executive Session.

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None

Abstain: None

- b. Consider Action Pursuant to Item 5a.

Motion was made by Council Member Miller and seconded by Council Member Sherrer to approve a one million dollar forgivable loan to Allied Stone expansion contingent upon the creation of 100 new jobs.

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None

Abstain: None

6. New Business

No New Business

ADJOURNMENT

Motion was made by Council Member Miller and seconded by Council Member Fuller to adjourn.

Motion Passed with the following vote:

Ayes: Fuller, Miller, Sherrer, Simulescu

Nays: None

Abstain: None



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Approval of Special Called Meeting Minutes of May 17, 2023

Council Information / Action Requested

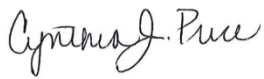
Approval of Special Called Meeting Minutes of May 17, 2023

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. City Council Special Called Meeting Minutes 05172023

This is to certify that in conformity with the Oklahoma Open Meeting Act, public notice of the date, time and place of this meeting was filed with the City Clerk of Durant on the 20th day of April, 2023 and that an agenda of said meeting was posted at the place of such meeting at 10:15 a.m. on the 21st of April, 2023.



Cynthia J. Price, City of Durant

**MINUTES OF THE MEETING OF DURANT CITY COUNCIL
May 17, 2023 AT 1:00 PM, Roscoe J. Hatfield
Council Chambers,
300 West Evergreen,
Durant, Oklahoma**

CALL TO ORDER

Mayor Tucker called the meeting to order at 1:00 p.m.

INVOCATION/FLAG SALUTE

Mayor Tucker provided the invocation. Mayor Tucker led the flag salute.

ROLL CALL

Present:

Council Member Lauran Fuller
Council Member Humphrey Miller
Council Member Danny Sherrer
Vice Mayor Mike Simulescu
Mayor Martin Tucker
City Attorney Tom Marcum
City Manager Lisa Taylor
Administrator Tamme Collins

Absent:

None

ORDER OF BUSINESS

1. Administration

- a. Discussion, Consideration and Possible Action in Accepting Change Order #7
From Schiralli Construction

The business owner asked that the Council take no Action.

- b. Consideration and possible action to authorize City Council inquiry into the conduct of the City Manager and investigation of the municipal affairs related to the office of the City Manager pursuant to the authority set forth in 10 O.S. 10-106(4).

Tom: First Scrivener error to the item that should be Title 11 instead of Title 10. Just a scrivener's error. On the second Scrivener error on the agenda, which is on the certificate at the bottom where it lists the posting dates of the meetings. That certificate was for the original posting date of this meeting. There have been a couple of subsequent updates to the agenda that were properly posted, we will get an affidavit from the clerk stating that.

Motion was made by Council Member Fuller and seconded by Vice Mayor Simulescu to approve item 1. b

Motion Passed with the following vote:

Ayes:

Council Member Fuller

Vice Mayor Simulescu

Mayor Tucker

Nays:

Council Member Miller

Council Member Sherrer

Abstain: None

- c. Budget Workshop to Include Presentations and Discussion on the Preliminary FY 23-24 Budget

ADJOURNMENT

Motion made by Mayor Tucker and seconded by Council Member Miller to adjourn the meeting.

Motion Passed with the following vote:

Ayes: Tucker, Simulescu, Fuller, Miller, Sherrer

Nays: None

Abstain: None



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: An chen Lai, Finance Director/Treasurer
Re: Consider Approval of Budget Amendment 2023-13

Approval of Budget Amendments BA 23-13

#147 APPROPRIATE FUNDS FOR GENERAL FUND OPERATION EXPENSES & MAINTENANCE
#148 APPROPRIATE FUNDS FOR CI ODOT TRAILS PROJECT CITY MATCH
#149 APPROPRIATE FUNDS FOR DIA TIF#3 TUBACEX TAX REFUND & REIMBURSEMENT
#150 APPROPRIATE FUNDS FOR CANDY BOMER GRANT REFUND, DONATION EVENT BOARD
#151 APPROPRIATE FUNDS FOR DCFA TRANSFER ODOT TRAILS CITY MATCH
#152 APPROPRIATE FUNDS FOR LIBRARY PENDLETON TRUST BASA RESOURCE REVENUE
#153 APPROPRIATE FUNDS FOR DCUA OPERATION EXPENSE AND LANDFILL EQUIP/VEHICLE REPAIR
#154 APPROPRIATE FUNDS FOR DMSC OPERATION EXPENSES
#155 APPROPRIATE FUNDS FOR ALLIED STONE, INC. FORGIVABLE LOAN

Council Information / Action Requested

Approve Budget Amendments BA 23-13

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. BA 23-13 77-85 Budget Adjustment Register



Durant, OK

Budget Adjustment Register

Adjustment Detail

Packet: GLPKT03902 - BA23-13 77 TO 84

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000147	FY 22/23 ORIGINAL BUDGET	13-77 GF EMP. ENT, LIFGD, REFND, MANIT. COTR LBOR	6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
001-000-361-4000	MISC. REVENUE	13-77 GF EMP. EVNT, DONATION	-619,016.00	-1,600.00	-620,616.00
June: -1,600.00					
001-000-361-4000	MISC. REVENUE	13-77 GF SR.CTR DONATION REFUND	-619,016.00	-350.00	-619,366.00
June: -350.00					
001-001-510-1600	LIFE & HEALTH INSURANCE	13-77 GF PAYROLL CONTRACT LABOR	102,206.23	-5,000.00	97,206.23
June: -5,000.00					
001-001-530-3051	CONTRACT LABOR	13-77 GF PAYROLL CONTRACT	45,000.00	5,000.00	50,000.00
June: 5,000.00					
001-008-550-5854	UNIFORMS	13-77 GF FD TRAINING	39,556.00	-2,000.00	37,556.00
June: -2,000.00					
001-008-570-7200	TRAINING AND TRAVEL	13-77 GF FD TRAINING	28,060.00	2,000.00	30,060.00
June: 2,000.00					
001-009-550-5508	TRACTOR & MOWER MAINTEN...	13-77 GF PARK TRACTOR & MOWER MAINT.	20,000.00	4,000.00	24,000.00
June: 4,000.00					
001-009-550-5658	BUILDING AND MAINTENANCE	13-77 GF PARK TRACTOR & MOWER MAINT.	10,000.00	-4,000.00	6,000.00
June: -4,000.00					
001-012-510-1111	SALARIES AND WAGES	13-77 GF SWIMMING POOL FLOW METER MAI...	138,200.00	-1,500.00	136,700.00
June: -1,500.00					
001-012-530-3033	UTILITIES	13-77 GF POOL LIEFGARD CERTIF TO ADMORE	3,000.00	-70.00	2,930.00
June: -70.00					
001-012-550-5509	OTHER EQUIP PARTS & MAINT	13-77 GF SWIM POOL FLOW METER MANT	4,000.00	2,500.00	6,500.00
June: 2,500.00					
001-012-550-5658	BUILDING AND MAINTENANCE	13-77 GF SWIM POOL FLOW METER MAINT	7,000.00	-1,000.00	6,000.00
June: -1,000.00					
001-012-550-5852	FUEL	13-77 GF POOL LIFEGARD CERTIF TO ADMORE	0.00	70.00	70.00
June: 70.00					
001-012-550-5854	UNIFORMS	13-77 GF SWIMMING POOL CONCESSION INV.	500.00	-500.00	0.00
June: -500.00					
001-012-550-5881	POOL CONCESSION	13-77 GF SWIMMING POOL CONCESSION INV.	6,000.00	500.00	6,500.00
June: 500.00					
001-019-520-2130	PRORATED AUDIT FEES	13-77 GF PAYROLL PROCESS	38,612.00	5,000.00	43,612.00
June: 5,000.00					
001-019-550-5859	BUILDING REPAIR & RENOVATI...	13-77 GF EXPENSES	57,000.00	-7,000.00	50,000.00
June: -7,000.00					
001-019-570-0013	EMPL. PHYSICALS & DRUG TEST...	13-77 GF EXPENSES	10,000.00	3,000.00	13,000.00
June: 3,000.00					
001-019-570-7010	A & G MISCELLANEOUS	13-77 GF EXPENSES 350 REFUND DONATION	21,000.00	2,350.00	23,350.00
June: 2,350.00					
001-019-570-7012	EMPLOYEE EVENT PROGRAM	13-77 GF EMP. EVNT,	5,000.00	1,600.00	6,600.00
June: 1,600.00					
001-019-570-7047	PHONE SERVICE - COMMON C...	13-77 GF PAYROLL PROCESS	2,216.00	-5,000.00	-2,784.00
June: -5,000.00					
001-019-570-7047	PHONE SERVICE - COMMON C...	13-77 GF EXPENSES	2,216.00	2,000.00	4,216.00

Budget Adjustment Register**Packet: GLPKT03902 - BA23-13 77 TO 84**

June:	2,000.00				
001-022-520-2800		VETERINARY SERVICES	13-77 GF EXPENSES	3,000.00	1,500.00 4,500.00
June:	1,500.00				
001-022-530-3031		PHONE & TELECOMMUNICATI...	13-77 GF EXPENSES	1,394.00	10,000.00 11,394.00
June:	10,000.00				
001-022-530-3032		POSTAGE	13-77 GF EXPENSES	1,000.00	-300.00 700.00
June:	-300.00				
001-022-530-3051		CONTRACT LABOR	13-77 GF EXPENSES	41,000.00	-11,500.00 29,500.00
June:	-11,500.00				
001-022-550-5051		OFFICE SUPPLIES	13-77 GF EXPENSES	2,300.00	300.00 2,600.00
June:	300.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000148	FY 22/23 ORIGINAL BUDGET	13-78 CI TRAILS ODOT CITY MATCH	6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
015-000-364-2151	TRSF FROM DCFA- TRAILS MAT...	13-78 CI TRAILS ODOT CITY MATCH FM DCFA	0.00	-168,520.00	-168,520.00
June:	-168,520.00				
015-009-560-6421	RAILS/TRAILS-ODOT CONSTRU	13-78 CI TRAILS ODOT CITY MATCH ENGINEER	69,518.00	16,388.00	85,906.00
June:	16,388.00				
015-009-560-6421	RAILS/TRAILS-ODOT CONSTRU	13-78 CI TRAILS ODOT CITY MATCH CONSTRU...	69,518.00	152,132.00	221,650.00
June:	152,132.00				
015-016-520-2134	CITY-WIDE SAFE STREETS PLAN	13-78 CI DOT GRANT CITY MATCH	0.00	51,030.00	51,030.00
June:	51,030.00				
015-016-560-6212	STREET PROJECTS	13-78 CI TRAILS ODOT CITY MATCH	231,500.00	-51,030.00	180,470.00
June:	-51,030.00				
015-019-580-8500	PRINCIPAL	13-78 CI FAA AWOS ENGINEERING BEFORE GR...	355,100.00	-73,713.00	281,387.00
June:	-73,713.00				
015-019-580-8500	PRINCIPAL	13-78 CI AWOS FAA CITY MATCH	355,100.00	-27,248.00	327,852.00
June:	-27,248.00				
015-065-520-2136	PROFESSIONAL SERVICES	13-78 CI FAA AWOS ENGINEERING BEFORE GR...	226,066.00	73,713.00	299,779.00
June:	73,713.00				
015-065-560-8067	UPGRADE AWOS IMPROVMEN...	13-78 CI FAA AWOS CITY MATCH	0.00	27,248.00	27,248.00
June:	27,248.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000149	FY 22/23 ORIGINAL BUDGET	13-79 TIF#3 TUBACEX	6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
020-000-364-1101	TRSF FROM ECONOMIC (110) R...	13-79 ALLIED STONE INC LOAN	-118,740.00	-1,000,000.00	-1,118,740.00
June:	-1,000,000.00				
020-000-375-0602	TIF#3-19 TUBACEX TAX REFND ...	13-79 TIF#3 TUBACEX	-339,296.00	-12,471.00	-351,767.00
June:	-12,471.00				
020-000-375-0602	TIF#3-19 TUBACEX TAX REFND ...	13-79 TIF#3 TUBACEX	-339,296.00	-28,259.00	-367,555.00
June:	-28,259.00				
020-000-375-0605	TIF#3-DIA 1% TAX REFND REV	13-79 TIF#3 TUBACEX	-3,427.00	-126.00	-3,553.00
June:	-126.00				
020-000-375-0605	TIF#3-DIA 1% TAX REFND REV	13-79 TIF#3 TUBACEX	-3,427.00	-285.00	-3,712.00
June:	-285.00				
020-067-530-3502	TIF#3 19 TUBACEX REIMB PYM...	13-79 TIF#3 TUBACEX	339,296.00	12,471.00	351,767.00
June:	12,471.00				

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020-067-530-3502	TIF#3 19 TUBACEX REIMB PYM...	13-79 TIF#3 TUBACEX	339,296.00	28,259.00	367,555.00
June:	28,259.00				
020-067-570-7400	CONTINGENCY RESERVE	13-79 TIF#3 TUBACEX	17,846.00	126.00	17,972.00
June:	126.00				
020-067-570-7400	CONTINGENCY RESERVE	13-79 TIF#3 TUBACEX	17,846.00	285.00	18,131.00
June:	285.00				
020-067-580-8517	ALLIED STONE INC. LOAN	13-79 ALLIED STONE FORGIVABLE LOAN	0.00	1,000,000.00	1,000,000.00
June:	1,000,000.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000150	FY 22/23 ORIGINAL BUDGET	13-80 DONATION, EVENT BRD, CANDY BOM. REFND	6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
125-000-361-4000	MISCELLANEOUS REVENUE	13-80 CANDY BOM. REFND	0.00	-6,877.00	-6,877.00
June:	-6,877.00				
125-000-361-4001	EVENT BOARDS	13-80 DONATION, EVENT BRD	0.00	-200.00	-200.00
June:	-200.00				
125-070-530-3038	ADVERTISING	13-80 OK TRAVEL IND (OTIA)	65,000.00	5,412.00	70,412.00
June:	5,412.00				
125-070-550-5820	EVENT BOARDS	13-80 DONATION, EVENT BRD	2,000.00	200.00	2,200.00
June:	200.00				
125-070-570-7017	GRANTS	13-80 CANDY BOM. REFND	120,000.00	6,877.00	126,877.00
June:	6,877.00				
125-070-570-7017	GRANTS	13-80 SE & OTHER GRANT INCRES	120,000.00	35,000.00	155,000.00
June:	35,000.00				
125-070-570-7800	FUND RESERVE	13-80 SE & OTHER GRANT INCRES	184,506.00	-40,412.00	144,094.00
June:	-40,412.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000151	FY 22/23 ORIGINAL BUDGET	13-81 TRAILS ODOT CITY MATCH	6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
215-078-570-7800	FUND RESERVE	13-81 TRAILS ODOT CITY MATCH	749,403.00	-168,520.00	580,883.00
June:	-168,520.00				
215-078-599-5002	TRFER TO CAPITAL IMPROVEM...	13-81 TRAILS ODOT CITY MATCH	0.00	168,520.00	168,520.00
June:	168,520.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000152	FY 22/23 ORIGINAL BUDGET	13-82 PENDLETON TRUST-BASA RESOURCE	6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
350-000-363-1000	PENDLETON TRUST	13-82 PENDLETON TRUST-BASA RESOURCE	-21,840.00	-6,529.00	-28,369.00
June:	-6,529.00				
350-000-363-1000	PENDLETON TRUST	13-82 PENDLETON TRUST-CITATION	-21,840.00	-433.00	-22,273.00
June:	-433.00				
350-015-550-5605	PENDLETON TRUST MAINT/PR...	13-82 PENDLETON TRUST-BASA RESOURCE	301,985.00	6,529.00	308,514.00
June:	6,529.00				
350-015-550-5605	PENDLETON TRUST MAINT/PR...	13-82 PENDLETON TRUST-CITATION	301,985.00	433.00	302,418.00
June:	433.00				

Adjustment Number	Budget Code	Description	Adjustment Date
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Budget Adjustment Register
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BA0000153 FY 22/23 ORIGINAL BUDGET 13-83 UA OP EXPS & LANDFILL EQUIP MAINT

6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
405-024-510-1600	LIFE & HEALTH INSURANCE	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	40,787.91	-2,500.00	38,287.91
July: -208.33	October: -208.33	January: -208.33	April: -208.33		
August: -208.33	November: -208.33	February: -208.33	May: -208.33		
September: -208.33	December: -208.33	March: -208.33	June: -208.37		
405-024-530-3031	PHONE & TELECOMMUNICATI...	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	1,935.00	2,000.00	3,935.00
June: 2,000.00					
405-024-550-5852	FUEL	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	800.40	200.00	1,000.40
June: 200.00					
405-024-550-5857	MMBRSHIP/LCNSE/CRTFCATIO...	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	500.00	300.00	800.00
June: 300.00					
405-026-550-5570	LIFT STATIONS MAINT. & REPAIR	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	50,000.00	-10,000.00	40,000.00
June: -10,000.00					
405-026-550-5676	WATER MAIN MAINT & REPAIR	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	60,000.00	15,000.00	75,000.00
June: 15,000.00					
405-026-550-5866	HYDRANTS,PIPES,FITTINGS,ME...	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	5,000.00	-5,000.00	0.00
June: -5,000.00					
405-028-550-5509	OTHER EQUIP PARTS & MAINT	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	173,024.00	14,000.00	187,024.00
June: 14,000.00					
405-028-550-5836	SLUDGE DISPOSAL	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	14,000.00	-14,000.00	0.00
June: -14,000.00					
405-030-520-2130	PRORATED AUDIT FEES	13-83 UA PAYROLL PROCESS	54,671.00	5,000.00	59,671.00
June: 5,000.00					
405-030-570-7010	A & G MISCELLANEOUS	13-83 UA 13-83 UA PAYROLL PROCESS	10,000.00	-5,000.00	5,000.00
June: -5,000.00					
405-031-550-5064	AGRICULTURAL SUPPLIES	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	1,450.00	-500.00	950.00
June: -500.00					
405-031-550-5064	AGRICULTURAL SUPPLIES	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	1,450.00	-500.00	950.00
June: -500.00					
405-031-550-5074	SAFETY SUPPLIES	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	1,000.00	-1,000.00	0.00
June: -1,000.00					
405-031-550-5508	TRACTOR & MOWER MAINTEN...	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	2,500.00	500.00	3,000.00
June: 500.00					
405-031-550-5508	TRACTOR & MOWER MAINTEN...	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	2,500.00	1,500.00	4,000.00
June: 1,500.00					
405-049-510-1100	SALARIES AND WAGES	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	524,505.32	-30,000.00	494,505.32
June: -30,000.00					
405-049-520-2140	METHANE GAS TESTING	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	5,000.00	500.00	5,500.00
June: 500.00					
405-049-520-2140	METHANE GAS TESTING	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	5,000.00	500.00	5,500.00
June: 500.00					
405-049-530-3051	CONTRACT LABOR	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	95,000.00	-7,500.00	87,500.00
June: -7,500.00					
405-049-530-3051	CONTRACT LABOR	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	95,000.00	-25,000.00	70,000.00
June: -25,000.00					
405-049-530-3051	CONTRACT LABOR	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	95,000.00	-500.00	94,500.00
June: -500.00					
405-049-550-5859	LANDFILL EQUIP. REPAIR	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	210,000.00	50,000.00	260,000.00
June: 50,000.00					
405-049-550-5865	OILS & LUBRICANTS	13-83 UA OP EXPS & LANDFILL EQUIP MAINT	18,000.00	7,000.00	25,000.00
June: 7,000.00					

Budget Adjustment Register**Packet: GLPKT03902 - BA23-13 77 TO 84**[405-049-550-5882](#)

COMPACTORS

13-83 UA OP EXPS & LANDFILL EQUIP MAINT

36,000.00

5,000.00

41,000.00

June: 5,000.00

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000154	FY 22/23 ORIGINAL BUDGET	13-84 DMSC OP EXPENSES	6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
500-010-530-3452	SALES TAX EXP	13-84 DMSC OP EXPENSES	7,000.00	-2,225.00	4,775.00
June:	-2,225.00				
500-010-550-5051	OFFICE SUPPLIES	13-84 DMSC OP EXPENSES	775.00	-320.00	455.00
June:	-320.00				
500-010-550-5801	CONCESSION PRODUCT INVEN...	13-84 DMSC OP EXPENSES	24,575.00	2,670.00	27,245.00
June:	2,670.00				
500-010-550-5803	MINOR TOOLS AND EQUIPMENT	13-84 DMSC OP EXPENSES	8,000.00	-2,000.00	6,000.00
June:	-2,000.00				
500-010-550-5849	COMPUTER SOFTWARE/ACCES...	13-84 DMSC OP EXPENSES	5,000.00	2,225.00	7,225.00
June:	2,225.00				
500-010-550-5854	UNIFORMS	13-84 DMSC OP EXPENSES	350.00	-350.00	0.00
June:	-350.00				

Adjustment Number	Budget Code	Description	Adjustment Date
BA0000155	FY 22/23 ORIGINAL BUDGET	ALLIED STONE LOAN	6/13/2023

Summary Description:

Account Number	Account Name	Adjustment Description	Before	Adjustment	After
110-017-560-6021	FUTURE PROJECTS	ALLIED STONE LOAN FORGIVABLE LOAN	3,077,081.00	-1,000,000.00	2,077,081.00
June:	-1,000,000.00				
110-017-599-0200	TRSF TO DIA (REIMB FOR EXPE...	ALLIED STONE LOAN FORGIVABLE LOAN	118,740.00	1,000,000.00	1,118,740.00
June:	1,000,000.00				

Budget Code Summary

Budget	Budget Description	Account	Account Description	Before	Adjustment	After
23	FY 22/23 ORIGINAL BUDGET	001-000-361-4000	MISC. REVENUE	-619,016.00	-1,950.00	-620,966.00
		001-001-510-1600	LIFE & HEALTH INSURANCE	102,206.23	-5,000.00	97,206.23
		001-001-530-3051	CONTRACT LABOR	45,000.00	5,000.00	50,000.00
		001-008-550-5854	UNIFORMS	39,556.00	-2,000.00	37,556.00
		001-008-570-7200	TRAINING AND TRAVEL	28,060.00	2,000.00	30,060.00
		001-009-550-5508	TRACTOR & MOWER MAINTENAN...	20,000.00	4,000.00	24,000.00
		001-009-550-5658	BUILDING AND MAINTENANCE	10,000.00	-4,000.00	6,000.00
		001-012-510-1111	SALARIES AND WAGES	138,200.00	-1,500.00	136,700.00
		001-012-530-3033	UTILITIES	3,000.00	-70.00	2,930.00
		001-012-550-5509	OTHER EQUIP PARTS & MAINT	4,000.00	2,500.00	6,500.00
		001-012-550-5658	BUILDING AND MAINTENANCE	7,000.00	-1,000.00	6,000.00
		001-012-550-5852	FUEL	0.00	70.00	70.00
		001-012-550-5854	UNIFORMS	500.00	-500.00	0.00
		001-012-550-5881	POOL CONCESSION	6,000.00	500.00	6,500.00
		001-019-520-2130	PRORATED AUDIT FEES	38,612.00	5,000.00	43,612.00
		001-019-550-5859	BUILDING REPAIR & RENOVATION	57,000.00	-7,000.00	50,000.00
		001-019-570-0013	EMPL. PHYSICALS & DRUG TESTING	10,000.00	3,000.00	13,000.00
		001-019-570-7010	A & G MISCELLANEOUS	21,000.00	2,350.00	23,350.00
		001-019-570-7012	EMPLOYEE EVENT PROGRAM	5,000.00	1,600.00	6,600.00
		001-019-570-7047	PHONE SERVICE - COMMON COSTS	2,216.00	-3,000.00	-784.00
		001-022-520-2800	VETERINARY SERVICES	3,000.00	1,500.00	4,500.00
		001-022-530-3031	PHONE & TELECOMMUNICATION	1,394.00	10,000.00	11,394.00
		001-022-530-3032	POSTAGE	1,000.00	-300.00	700.00
		001-022-530-3051	CONTRACT LABOR	41,000.00	-11,500.00	29,500.00
		001-022-550-5051	OFFICE SUPPLIES	2,300.00	300.00	2,600.00
		015-000-364-2151	TRSF FROM DCFA- TRAILS MATCH	0.00	-168,520.00	-168,520.00
		015-009-560-6421	RAILS/TRAILS-ODOT CONSTRU	69,518.00	168,520.00	238,038.00
		015-016-520-2134	CITY-WIDE SAFE STREETS PLAN	0.00	51,030.00	51,030.00
		015-016-560-6212	STREET PROJECTS	231,500.00	-51,030.00	180,470.00
		015-019-580-8500	PRINCIPAL	355,100.00	-100,961.00	254,139.00
		015-065-520-2136	PROFESSIONAL SERVICES	226,066.00	73,713.00	299,779.00
		015-065-560-8067	UPGRADE AWOS IMPROVMEENTS	0.00	27,248.00	27,248.00
		020-000-364-1101	TRSF FROM ECONOMIC (110) REI...	-118,740.00	-1,000,000.00	-1,118,740.00
		020-000-375-0602	TIF#3-19 TUBACEX TAX REFND REV	-339,296.00	-40,730.00	-380,026.00
		020-000-375-0605	TIF#3-DIA 1% TAX REFND REV	-3,427.00	-411.00	-3,838.00
		020-067-530-3502	TIF#3 19 TUBACEX REIMB PYMNT	339,296.00	40,730.00	380,026.00
		020-067-570-7400	CONTINGENCY RESERVE	17,846.00	411.00	18,257.00
		020-067-580-8517	ALLIED STONE INC. LOAN	0.00	1,000,000.00	1,000,000.00
		110-017-560-6021	FUTURE PROJECTS	3,077,081.00	-1,000,000.00	2,077,081.00
		110-017-599-0200	TRSF TO DIA (REIMB FOR EXPENSE	118,740.00	1,000,000.00	1,118,740.00
		125-000-361-4000	MISCELLANEOUS REVENUE	0.00	-6,877.00	-6,877.00
		125-000-361-4001	EVENT BOARDS	0.00	-200.00	-200.00
		125-070-530-3038	ADVERTISING	65,000.00	5,412.00	70,412.00
		125-070-550-5820	EVENT BOARDS	2,000.00	200.00	2,200.00
		125-070-570-7017	GRANTS	120,000.00	41,877.00	161,877.00
		125-070-570-7800	FUND RESERVE	184,506.00	-40,412.00	144,094.00
		215-078-570-7800	FUND RESERVE	749,403.00	-168,520.00	580,883.00
		215-078-599-5002	TRFER TO CAPITAL IMPROVEMENTS	0.00	168,520.00	168,520.00
		350-000-363-1000	PENDLETON TRUST	-21,840.00	-6,962.00	-28,802.00
		350-015-550-5605	PENDLETON TRUST MAINT/PROJ.	301,985.00	6,962.00	308,947.00
		405-024-510-1600	LIFE & HEALTH INSURANCE	40,787.91	-2,500.00	38,287.91
		405-024-530-3031	PHONE & TELECOMMUNICATION	1,935.00	2,000.00	3,935.00
		405-024-550-5852	FUEL	800.40	200.00	1,000.40
		405-024-550-5857	MMBRSHIP/LCNSE/CRTFCATION/E...	500.00	300.00	800.00
		405-026-550-5570	LIFT STATIONS MAINT. & REPAIR	50,000.00	-10,000.00	40,000.00
		405-026-550-5676	WATER MAIN MAINT & REPAIR	60,000.00	15,000.00	75,000.00
		405-026-550-5866	HYDRANTS,PIPES,FITTINGS,METERS	5,000.00	-5,000.00	0.00
		405-028-550-5509	OTHER EQUIP PARTS & MAINT	173,024.00	14,000.00	187,024.00

Budget Adjustment Register

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405-028-550-5836	SLUDGE DISPOSAL	14,000.00	-14,000.00	0.00
405-030-520-2130	PRORATED AUDIT FEES	54,671.00	5,000.00	59,671.00
405-030-570-7010	A & G MISCELLANEOUS	10,000.00	-5,000.00	5,000.00
405-031-550-5064	AGRICULTURAL SUPPLIES	1,450.00	-1,000.00	450.00
405-031-550-5074	SAFETY SUPPLIES	1,000.00	-1,000.00	0.00
405-031-550-5508	TRACTOR & MOWER MAINTENAN...	2,500.00	2,000.00	4,500.00
405-049-510-1100	SALARIES AND WAGES	524,505.32	-30,000.00	494,505.32
405-049-520-2140	METHANE GAS TESTING	5,000.00	1,000.00	6,000.00
405-049-530-3051	CONTRACT LABOR	95,000.00	-33,000.00	62,000.00
405-049-550-5859	LANDFILL EQUIP. REPAIR	210,000.00	50,000.00	260,000.00
405-049-550-5865	OILS & LUBRICANTS	18,000.00	7,000.00	25,000.00
405-049-550-5882	COMPACTORS	36,000.00	5,000.00	41,000.00
500-010-530-3452	SALES TAX EXP	7,000.00	-2,225.00	4,775.00
500-010-550-5051	OFFICE SUPPLIES	775.00	-320.00	455.00
500-010-550-5801	CONCESSION PRODUCT INVENTORY	24,575.00	2,670.00	27,245.00
500-010-550-5803	MINOR TOOLS AND EQUIPMENT	8,000.00	-2,000.00	6,000.00
500-010-550-5849	COMPUTER SOFTWARE/ACCESSOR...	5,000.00	2,225.00	7,225.00
500-010-550-5854	UNIFORMS	350.00	-350.00	0.00
23 Total:		6,691,639.86	0.00	6,691,639.86
Grand Total:		6,691,639.86	0.00	6,691,639.86

Fund Summary

Fund	Before	Adjustment	After
Budget Code:23 - FY 22/23 ORIGINAL BUDGET Fiscal: 2022-2023			
001	-32,971.77	0.00	-32,971.77
015	882,184.00	0.00	882,184.00
020	-104,321.00	0.00	-104,321.00
110	3,195,821.00	0.00	3,195,821.00
125	371,506.00	0.00	371,506.00
215	749,403.00	0.00	749,403.00
350	280,145.00	0.00	280,145.00
405	1,304,173.63	0.00	1,304,173.63
500	45,700.00	0.00	45,700.00
Budget Code 23 Total:	6,691,639.86	0.00	6,691,639.86
Grand Total:	6,691,639.86	0.00	6,691,639.86



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: An chen Lai, Finance Director/Treasurer
Re: Consider Approval of HBC CPAs & Advisors, Agreed Upon Procedures Engagement Letter (C-2023-35)

Approval of HBC CPAs & Advisors, FY-2022 Agreed Upon Procedures Engagement Letter (C-2023-35) is requested.

Council Information / Action Requested

Approval of the Engagement Letter (C-2023-35)

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. C-2023-35 -HBC-CPAs & Advisors Agreed Upon Procedures Engagement Letter



May 8, 2023

City of Durant, Oklahoma

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for the City of Durant, Oklahoma.

We will apply the procedures described in the attachment to this letter solely to assist you with respect to the City's application to qualify under the local government financial test to provide the Oklahoma Department of Environmental Quality ("DEQ") with certain assurances for the closure and post-closure costs associated with the City's landfill for the year ended June 30, 2022. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is to assist you with respect to the City's application to qualify under the local government financial test to provide the Oklahoma Department of Environmental Quality ("DEQ") with certain assurances for the closure and post-closure costs associated with the City's landfill for the year ended June 30, 2022. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such an agreement and acknowledgment will result in our withdrawal from the engagement. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on to the City's application to qualify under the local government financial test to provide the Oklahoma Department of Environmental Quality ("DEQ") with certain assurances for the closure and post-closure costs associated with the City's landfill for the year ended June 30, 2022. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We plan to begin our procedures on approximately May 8, 2023 and, unless unforeseeable problems are encountered, the engagement should be completed by May 24, 2023.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to the Mayor and Members of the City Council of the City of Durant, Oklahoma. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

There may exist circumstances that, in our professional judgment, will require us to withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed, or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict to the City's application to qualify under the local government financial test to

provide the Oklahoma Department of Environmental Quality ("DEQ") with certain assurances for the closure and post-closure costs associated with the City's landfill for the year ended June 30, 2022, we will communicate such matters to you.

You agree to the procedures to be performed and acknowledge that they are appropriate for the intended purpose of the engagement.

You are responsible for the City's application to qualify under the local government financial test to provide the Oklahoma Department of Environmental Quality ("DEQ") with certain assurances for the closure and post-closure costs associated with the City's landfill for the year ended June 30, 2022. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for to the City's application to qualify under the local government financial test to provide the Oklahoma Department of Environmental Quality ("DEQ") with certain assurances for the closure and post-closure costs associated with the City's landfill for the year ended June 30, 2022.

Lonnie Heim is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fees for these services is outlined in our previous engagement letter for the financial audit dated May 2, 2022.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgment that the procedures are appropriate for their purposes.

Very truly yours,



HBC CPAs & Advisors
Oklahoma City, Oklahoma

RESPONSE:

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

By: _____

Title: _____

CITY OF DURANT, OKLAHOMA
ATTACHMENT TO AGREED UPON PROCEDURES ENGAGEMENT
LETTER DATED MAY 8, 2023

Procedures to be performed are as follows.

We will-

1. Verify the reasonableness of the City's estimated construction and demolition landfill closure and post- closure costs by inquiry of City officials and personnel or correspondence from DEQ.
2. Verify the City's calculation of certain required financial ratios as of June 30, 2022, by analysis of ratio components from the underlying financial statements and by performing the mathematical calculations of the ratios.
3. Determine whether the City's basic financial statements as of and for the year ended June 30, 2022, were prepared in conformity with accounting principles generally accepted in the United States of America by reviewing the independent auditor's report on the City's basic financial statements for the year ended June 30, 2022.
4. Determine whether the City is currently in default on any of its general obligation debt by examining debt service transactions in the underlying financial statements and making inquiries of City personnel and bond trustees.
5. Determine whether the City operated at a deficit financial condition for the last two fiscal years ended June 30, 2022 and 2021 by reviewing the basic financial statements for those two years.
6. Determine whether the City received an unmodified opinion on its latest basic financial statements as of and for the year ending June 30, 2022 by reviewing the independent auditor's report.
7. Determine that the total environmental obligations of the City do not exceed 45% of the City's total annual revenues for the year ended June 30, 2022 by reviewing the City's audited basic financial statements.
8. Determine whether the current municipal finance test materials have been placed in the City's landfill operating records. Management will ensure that a reference to the closure and post-closure costs will be assured through the financial tests and will be included in the City's audited financial statements.



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: 1. Consider Approval of Amended City Judge Contract (C-2023-30);
2. Consider Approval of Amended Alternate City Judge Contract (C-2023-31)

The municipal court currently has weekly court sessions and one trial docket per month which is held on the third Monday of the month. With the changes proposed, court sessions would be held on the first and third Mondays of the month. The trial docket would continue to be heard on the third Monday of the month. Jail calls for municipal court offenders who are incarcerated in Bryan County Jail will continue to be held remotely as they are now. The only difference would be that the court clerk and municipal judge would conference into the call from their respective offices on those weeks when court sessions are not being held. The reason for this proposal is reduced attendance at court sessions due to additional duties being assigned to the court clerk and the streamlining of the court process which has made the court more efficient. This change would allow the city to realize a savings of approximately \$8,000.00 per fiscal year. Municipal Court Judge Kenneth Rainbolt, Court Clerk Taryn Thompson and City Clerk Cynthia Price who oversees court operations all recommend approval.

Council Information / Action Requested

1. Consider Approval of Amended City Judge Contract (C-2023-30);
2. Consider Approval of Amended Alternate City Judge Contract (C-2023-31)

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. C-2023-30 Amended City Judge Contract
2. C-2023-31 Amended Alternate City Judge Contract

AMENDED
CONTRACT SERVICES AGREEMENT FOR
CITY JUDGE SERVICES
CITY OF DURANT
C-2023-30

This CONTRACT FOR SERVICES AGREEMENT FOR CITY JUDGE SERVICES (the "Agreement") is effective as of the 1st day of July, 2023, by and between Kenneth Rainbolt, ("Judge" or "City Judge") and the CITY OF DURANT, a municipal corporation ("City"). The term "City" shall also include all boards, commissions, financing authorities, and other bodies of City, including trust authorities in which the City is the beneficiary.

I. APPOINTMENT

The appointment of Judge is made by the Mayor with confirmation of the City Council. Said appointment shall be for a two year term beginning January 9, 2023 - January 6, 2025.

II. COMPENSATION

The Judge shall serve as an independent contractor and shall receive compensation of \$600.00 for the non-trial week being the first week of each month and \$725.00 for the trial week being the third week of each month. On the second, fourth and fifth week (if applicable) of each month, the Judge shall receive compensation of \$200.00 for the jail call with Bryan County Jail for municipal court offenders who are incarcerated. For any week the Judge does not perform court services he shall not receive compensation for said week. The Judge shall submit to the City Clerk an invoice for payment indicating which week(s) service was performed for the month.

III. DUTIES

The Judge shall perform all duties as required per City Code, State Statute, and/or policy as set by City Council.

IV. SEPARATION

The Judge may be removed from office in accordance with City Code or State Statute. The Judge may terminate this agreement and service as City Judge by providing thirty (30) day written notice to the City Manager and City Council.

Approval of this Contract for Services Agreement for City Judge Services shall serve to set compensation for Judge in accordance with Section 35.20 of Durant City Code.

Ken Rainbolt Date

Martin Tucker, Mayor Date

Attested:

Cynthia J. Price, City Clerk Date

AMENDED
CONTRACT SERVICES AGREEMENT FOR
ALTERNATE CITY JUDGE SERVICES
CITY OF DURANT
C-2023-31

This CONTRACT FOR SERVICES AGREEMENT FOR ALTERNATE CITY JUDGE SERVICES (the "Agreement") is effective as of the 1st day of July, 2023, by and between Matt Mickle, ("Alternate Judge" and the CITY OF DURANT, a municipal corporation ("City"). The term "City" shall also include all boards, commissions, financing authorities, and other bodies of City, including trust authorities in which the City is the beneficiary.

I. APPOINTMENT

The appointment of Alternate Judge is made by the Mayor with confirmation of the City Council. Said appointment shall be for a two year term beginning January 9, 2023 - January 6, 2025.

II. COMPENSATION

The Alternate Judge shall serve as an independent contractor and shall receive compensation of \$550.00 for the non-trial week being the first week of each month and \$625.00 for the trial week being the third week of each month. On the second, fourth and fifth week (if applicable) of each month, the Alternate Judge shall receive compensation of \$200.00 for the jail call with Bryan County Jail for municipal court offenders who are incarcerated. For any week the Alternate Judge does not perform court services he shall not receive compensation for said week. The Alternate Judge shall submit to the City Clerk an invoice for payment indicating which week(s) service was performed for the month.

III. DUTIES

The Alternate Judge shall perform all duties as required per City Code, State Statute, and/or policy as set by City Council.

IV. SEPARATION

The Alternate Judge may be removed from office in accordance with City Code or State Statute. The Alternate Judge may terminate this agreement and service as City Judge by providing thirty (30) day written notice to the City Manager and City Council.

Approval of this Contract for Services Agreement for Alternate City Judge Services shall serve to set compensation for Alternate Judge in accordance with Section 35.20 of Durant City Code.

Matt Mickle Date

Martin Tucker, Mayor Date

Attested:

Cynthia J. Price, City Clerk Date



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Approval of Mayoral Appointment of Candidates to the Library Advisory Board

Mayor Tucker has recommended _____ for appointment to the Library Advisory Board. Their applications are attached.

Council Information / Action Requested

Approval of Mayoral Appointment of _____ to the Library Advisory Board

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Approval of Mayor Appointment of Candidates to the Parks and Recreation Advisory Board

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. Parks and Recreation Advisory Board Applications (2)



City of Durant, OK

Application for Appointment to a City Board, Commission, or Committee

Applicant Information

Full Name: Keith Riley Date: 08/10/2022
Last First M.I. Suffix

Address: 1010 Westgate Ave
Street Address Apartment/Unit #

Durant OK 74701
City State ZIP Code

☒ Phone: 580-380-9452 ☒ Email: rileykeith30@gmail.com

Board, Commission, or Committee Appointment Desired: Parks and Recreation

Qualifications: (list educational background or experience that would assist you in carrying out the duties of this appointment)

MBA spring 2023, 10 years of experience in commercial construction.
3 years of experience as a developer for the Choctaw Nation.

Reasons for Serving: (state briefly the contributions you can make to this appointment and your reasons for wanting to serve on the Board, Commission, or Committee)

I want to serve my community, and I have three young children that
will be impacted by decisions from this board.

Have you ever been convicted of a felony, or entered a guilty or no contest plea thereto?

YES
☐

NO
☒

If yes, please give details of the conviction(s) and explain:

Do you understand that attendance and active support is required for each appointee?

YES
☒

NO
☐

Signature

Signature:  Date: 8/10/22

Please place a check in the ☐ (s) for your preferred method of contact. Once the City Council has filled a position, your application will be removed from the file and you must reapply for future openings.

This information will become a Public Record.
You may return this form to Durant City Hall, City Clerk's Office
300 W. Evergreen, P.O. 578 Durant, OK 74701
Or Fax to (833) 994-0399



Application for Appointment to a City Board, Commission, or Committee

Applicant Information

Full Name: Smith Jeremy Date: 01/02/2023
Last First M.I. Suffix

Address: 161 Paralee St
Street Address Apartment/Unit #

Durant OK 74701
City State ZIP Code

☒ Phone: 580.916.2897 ☒ Email jeremy@titan-tg.com

Board, Commission, or Committee Appointment Desired: Parks and Recreation

Qualifications: (list educational background or experience that would assist you in carrying out the duties of this appointment)

Reasons for Serving: (state briefly the contributions you can make to this appointment and your reasons for wanting to serve on the Board, Commission, or Committee)

Parent of 3 children who have used/benefited from parks managed by the city.

I want to continue to work towards the improvement of the public areas provided.

Have you ever been convicted of a felony, or entered a guilty or no contest plea thereto?

YES
☐

NO
☒

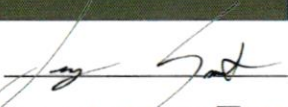
If yes, please give details of the conviction(s) and explain:

Do you understand that attendance and active support is required for each appointee?

YES
☒

NO
☐

Signature

Signature:  Date: 01/02/2023

Please place a check in the ☐ (s) for your preferred method of contact. Once the City Council has filled a position, your application will be removed from the file and you must reapply for future openings.

This information will become a Public Record.
You may return this form to Durant City Hall, City Clerk's Office
300 W. Evergreen, P.O. 578 Durant, OK 74701
Or Fax to (833) 994-0399



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Approval of Appointment of Martin Tucker to Fill Council Member Designated Seat on the Durant Industrial Authority Board

This is a council member designated seat which was vacated by former council member Steve Brittingham when his term expired in April 2023.

Council Information / Action Requested

Approval of Appointment of Martin Tucker to Fill Council Member Designated Seat on the Durant Industrial Authority Board

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Appointment of Michael Simulescu to Fill Council Member Designated Seat on the Durant Community Facilities Authority Board

This is a council member designated seat which was vacated by former council member Mike Morris when his term expired in April 2023.

Council Information / Action Requested

Appointment of Michael Simulescu to Fill Council Member Designated Seat on the Durant Community Facilities Authority Board

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From:
Re: Information Items

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: An chen Lai, Finance Director/Treasurer
Re: Finance Reports- April 2023 and May 2023 Sales Tax

April 2023 Financial Reports For:
General Fund (001)
Capital Improvements Fund (015)
DCUA Fund (405)
AND
May 2023 Sales Tax Breakdown & 10-Year History Report

Council Information / Action Requested
Information Only

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. April 2023 General Fund (001) Revenue & Expense Report
2. April 2023 CI REV and Expenses
3. April 2023 DCUA Revenue & Expense Report
4. May 2023 Sales Tax Breakdown
5. May 2023 Sales Tax 10-Year History
6. May 2023 Sales Tax Monthly Average

City of Durant, Oklahoma
General Fund - UNAUDITED

Monthly Revenue and Expense Report
APRIL 2023 - 83.33% of Fiscal Year Lapsed

Revenue Type:	This Period	Year-To-Date	Current FY22/23 Budget	% of Budget Y-T-D
Sales Tax (2%)	812,071	8,297,182	8,355,636	99.30%
Use Tax	250,577	2,279,549	1,771,200	128.70%
Alcoholic Beverage Tax	15,925	179,756	210,000	85.60%
Tobacco Excise Tax	11,148	123,947	180,000	68.86%
Telephone Franchise Tax	58	70,285	16,000	439.28%
Electric Service Franchise Tax	-	793,653	950,000	83.54%
Natural Gas Franchise Tax	104,848	486,813	120,000	405.68%
Cable TV Service Franchise Tax	-	3,778	110,000	3.43%
Vehicle Tax	11,440	112,095	150,000	74.73%
Gasoline Excise Tax	-	33,285	55,000	60.52%
Licenses - All Types	810	14,160	21,000	67.43%
Permits - All Types	16,567	354,255	271,630	130.42%
Swimming Pool Revenues	-	32,048	101,500	31.57%
Library Café Revenues	337	3,228	2,500	129.11%
Parks & Rec. Facility Rent Rev	-	100	-	0.00%
Charges For Services	4,440	63,303	85,500	74.04%
Police Bonds & Fines	45,499	483,723	477,000	101.41%
Interest Earnings	3,673	30,877	18,000	171.54%
Proceeds From Sale of Assets	-	-	-	
Grant Revenues	4,299	96,865	138,886	69.74%
Miscellaneous Revenues	35,727	836,971	806,061	103.83%
Sub-Total Revenues	1,317,419	14,295,873	13,839,913	103.29%
Transfer from Emp Insurance	-	-	223,254	%
Transfer from Utility Authority	333,333	3,333,333	4,000,000	83.33%
Transfer from CDBG Fund (Reimb)	-	-	-	
Transfer from Capital Improvement	-	-	56,362	
Transfer From DCFA Reimbur	-	-	-	
	333,333	3,333,333	4,279,616	77.89%
USE OF FUND BALANCE			1,968,119	
Total Revenues & Other Financing Sources	1,650,753	17,629,207	20,087,648	87.76%
Department:	This Period	Year-To-Date	Current FY22/23 Budget	% of Budget Y-T-D
City Administration	48,138	713,074	914,331	77.99%
City Clerk	4,334	60,210	65,741	91.59%
City Treasurer	29,738	313,858	393,485	79.76%
Legal Services - Attorney	-	63,249	100,000	63.25%
Law Enforcement - Police Dept	362,497	4,203,567	5,581,227	75.32%
Neighborhood Services	25,792	273,000	495,399	55.11%
Fire Dept	273,473	3,169,155	3,849,619	82.32%
Parks, Rec & General Services	52,026	692,472	1,204,697	57.48%
Swimming Pool	7,532	71,527	230,031	31.09%
Municipal Court	12,563	143,393	214,318	66.91%
Community Development	28,187	268,787	392,944	68.40%
Public Library	58,362	631,616	797,428	79.21%
Street Department	67,019	855,404	1,602,806	53.37%
Economic Development	10,801	152,068	253,742	59.93%
Civil Emergency Management	19,793	304,406	391,643	77.73%
General Government	47,850	406,250	1,481,507	27.42%
City Garage	19,804	150,855	329,442	45.79%
Senior Citizens Center	27,218	127,704	198,501	64.33%
Sub-Total Operating Expenditures	1,095,128	12,600,596	18,496,861	68.12%
Other Financing Uses:				
P. TRSF to I.T. service Fund	-	-	-	
Transfer to Insurance Cash Fund	-	-	156,157	0.00%
Transfer to Risk MGMNT Fund	-	156,157	-	
Transfer to Airport Authority	-	-	58,000	0.00%
Transfer to 911 Tax Fund	43,500	435,000	522,000	83.33%
Transfer to DMSC Fund	-	-	-	
Transfer to Capital Impr. Fund	50,000	500,000	684,630	73.03%
Transfer to Drug Enforcement Fund	-	-	75,000	
Transfer to Cemetery Operations Fund	7,917	79,167	95,000	83.33%
Transfer to DCUA Fund	-	-	-	
Sub-Total Transfers Out	101,417	1,170,324	1,590,787	73.57%
Total Expenditures & Other Financing Sources	1,196,544	13,770,920	20,087,648	68.55%
Net Gain / (Loss) - Excluding Balance Forward	454,208	3,858,287	(0)	

City of Durant, Oklahoma

Capital Improvements Fund - UNAUDITED

Monthly Revenue and Expense Report APRIL 30, 2023

Revenue Type:	This Period	Year-To-Date	Current FY22/23 Budget
Interest Earnings	2,155	21,816	24,969
Miscellaneous	53,100	97,426	93,100
CCPF Donation	-	225,800	250,000
FAA Grant	-	121,130	282,988
ODOT Streetscape V Grant	-	-	399,968
Homeland Security Grant	-	-	-
OPJ-BVP Bullet Proof Vest	-	-	6,000
2021 ARPA Grant	-	1,646,129	1,630,669
OWBR Loan Proceeds	-	440,621	2,470,686
Grant-2019 BOR-WEEG	-	177,252	177,252
Grant-2018 BOR-SWEP	-	-	-
FEDERAL & STATE GRANT REIMB	-	50,000	58,630
FY17 Land and Water Grant CA Park	-	-	-
OEM/911 MNGMNT AUTH GRANT	-	-	-
DOT REIMB. 78S UTILITY RE	17,731	17,731	-
EDA 08-01-05284 WWTP IMP 69%	-	226,327	416,005
County Fire Tax Fund	-	-	-
Sub-Total Revenues	72,986	3,024,232	5,810,267
TRSF From General Fund	50,000	500,000	684,630
TRSF From 1% S.T. Rev. Fun	202,739	2,115,621	1,738,245
TRSF From Airport Authority	8,500	85,000	116,574
Transfer from DCFA Fund-MISC	-	-	-
Transfer from Utility Authority	29,583	295,833	839,000
TRSF FR DCUASF 12-STRN 210	-	-	-
Transfer from UA 2020 STRN 210-052	-	-	10,280,066
Transfer from 2020 CWSRF 210-053	-	-	12,670,800
Equipment Financing	-	133,805	2,179,566
TRSF From DCFA Fund-Misc	-	-	-
Sub-Total Transfers In	290,822	3,130,259	28,508,881
Balance Forward from FY20 (Unaudited)			1,002,179
Total Revenue & Other Financing Sources	363,808	6,154,491	35,321,327

Expenditure Type:	This Period	Year-To-Date	Current FY22/23 Budget
Law Enforcement - Police Dept	-	271,174	553,394
Neighborhood Services	-	58,363	163,528
Communication Ctr.	-	54,995	501,221
Fire Dept	2,885	68,162	824,190
Parks, Rec, & Gen Services	-	23,872	467,282
Pool	5,998	5,998	6,000
Community Development	-	-	25,000
Street	-	1,124,252	3,969,641
Economic Development	-	-	-
Civil Emergency Management	5,675	96,339	1,543,688
General Government	27,939	354,279	3,095,756
Information Technology	-	-	207,050
City Garage	-	7,326	106,538
Senior Citizens Center	-	-	-
Public Works Administration	-	-	36,384
Water / Sewer Line Maintenance	25,965	514,725	3,645,278
Water Treatment Plant	12,679	299,856	530,420
Wastewater Treatment Plant	-	4,649	288,854
Collection-Solid Waste	-	-	800,000
Disposal- Solid Waste	-	215,258	912,700
Eaker Field Airport	-	209,913	373,516
Sub-Total Expenditures	81,143	3,309,161	18,050,440
Sub-total of Transfer Expenses	-	-	-
Total Expenses	81,143	3,309,161	18,050,440
2020 U.S.S.T.R.N. Exp.	11,087	1,943,341	5,193,972
2020 CWSRF Exp.	-	6,543	12,076,915
Total Fund Expenditures	92,230	5,259,045	35,321,327
Net Gain / (Loss) - Excluding Balance Forward	271,578	895,446	-

City of Durant, Oklahoma
Durant City Utilities Authority Fund 405 - Unaudited

Monthly Revenue and Expense Report
JANUARY 2023 - 58.33% of Fiscal Year Lapsed

Revenue Type:	This Period	Year-To-Date	Current FY 22/23 Budget
Licenses and Permits	-	1,633	21,100
Laboratory Test Performed	1,313	10,713	22,000
Water Service - City-Wide	283,522	2,305,824	3,300,000
Water Sales - RW Dist. #2	3,034	21,235	37,000
Water Sales - RW Dist. #5	87,586	696,457	1,250,000
Sewer Service Fees	237,336	1,681,169	2,510,000
Sewer Excessive Strength Fees	4,197	(522,776)	250,000
Sanitation Service Fees	294,448	2,055,704	3,350,000
Sanitation - Roll off Bins Revenue	60,835	409,116	1,001,000
Sanitation - Compactor Revenue	34,656	248,955	350,000
Landfill Gate Fees (excluding Xfer ST.)	3,611	156,767	955,000
Transfer Station Fees Revenue	23,934	145,217	450,000
Interest Earnings	2,142	14,276	14,002
Agri. Lease Revenue	-	-	3,500
Late Payment Penalties	8,506	58,726	110,000
Non Payment Fee	9,813	88,862	130,000
Bad Debt Collect Fees Revenue	97	2,403	20,000
Water Tower Lease	15,416	73,953	106,000
DCUA Service Initiation Fee	2,000	15,350	28,000
Tap Fees: Water & Sewer	13,634	62,459	120,000
Recyclable Products SW Dis.	-	2,189	18,000
Interest Earnings in 2007 USSTRN Proj. Acct.	125	360	200
Miscellaneous Revenues	260	8,189	1,000
2020 Airport Tank Principal Pymt	-	51,606	21,357
2020 Airport Tank Interest Pymt	-	1,751	722
2020 LED Proj. Principal FM GF	-	73,292	51,747
2020 LED Proj. Interest FM GF	-	299	200
Trans from emp insurance 005	-	-	99,245
Trans from General Fund	-	-	-
Sub-Total Operating Revenues	1,086,464	7,663,729	14,220,073

USE OF FUND BALANCE			963,054
Total Revenues & Other Financing Sources	1,086,464	7,663,729	15,183,127

Expense Type:	This Period	Year-To-Date	Current FY 22/23 Budget
Public Works Administration	22,500	252,196	413,105
Utility Billing	33,897	291,459	621,483
Water/Sewer Line Maintenance	72,088	539,012	1,242,650
Water Treatment Plant	108,336	835,347	1,362,967
Wastewater Treatment Plant	110,062	679,887	1,256,569
Solid Waste - Collections	82,020	667,013	1,318,073
Utility General Administration	4,409	196,963	1,532,401
Lake Durant	2,537	20,222	56,950
Solid Waste - Disposals	137,936	1,122,938	2,123,630
Sub-Total Operating Expenses	573,785	4,605,038	9,927,827

Transfer to Insurance Cash Fund	-	221,103	221,103
Transfer to I.T. service Fund 010	-	-	-
Transfer to General Fund	333,333	2,333,333	4,000,000
Transfer to Risk MGT. Fund	-	-	-
Transfer to Capital Improvement Fund	29,583	207,083	839,000
Transfer 2007 USSTRN To CI Fund 015	-	-	-
Transfer to DMSC Fund 500	-	-	25,657
Transfer to Airport Authority	12,957	90,697	155,481
Transfer to DCUA Sinking Fund	1,172	8,201	14,059
Sub-Total Transfer Expenses	377,045	2,860,418	5,255,300

Reserve - Contingency

Reserve for Payroll

DCUA Fund Expense & Transfer Totals:	377,045	2,860,418	5,255,300
Total Fund Expenses & Transfers	950,830	7,465,456	15,183,127
Net Gain / (Loss) - Excluding Balance Forward	135,635	198,273	(0)

City of Durant, Oklahoma
4.375% Sales Tax Revenue Breakdown

Current Month Sales Tax Revenue Detail	
1/4% Economic Development (e	\$111,511.72
1/4% Multi-Sports Facilities (eff	\$111,511.72
1/4% SOSU Improvements (effe	\$111,511.72
1% Capital Improvements (effect	\$446,046.90
2% General Operations	\$892,093.79
5/8% DISD Improvements (effec	\$278,779.31
Total Sales Tax Rev. May 2023@	\$1,951,455.16

City of Durant, Oklahoma Ten-Year History Report - 1% Sales Tax Revenue

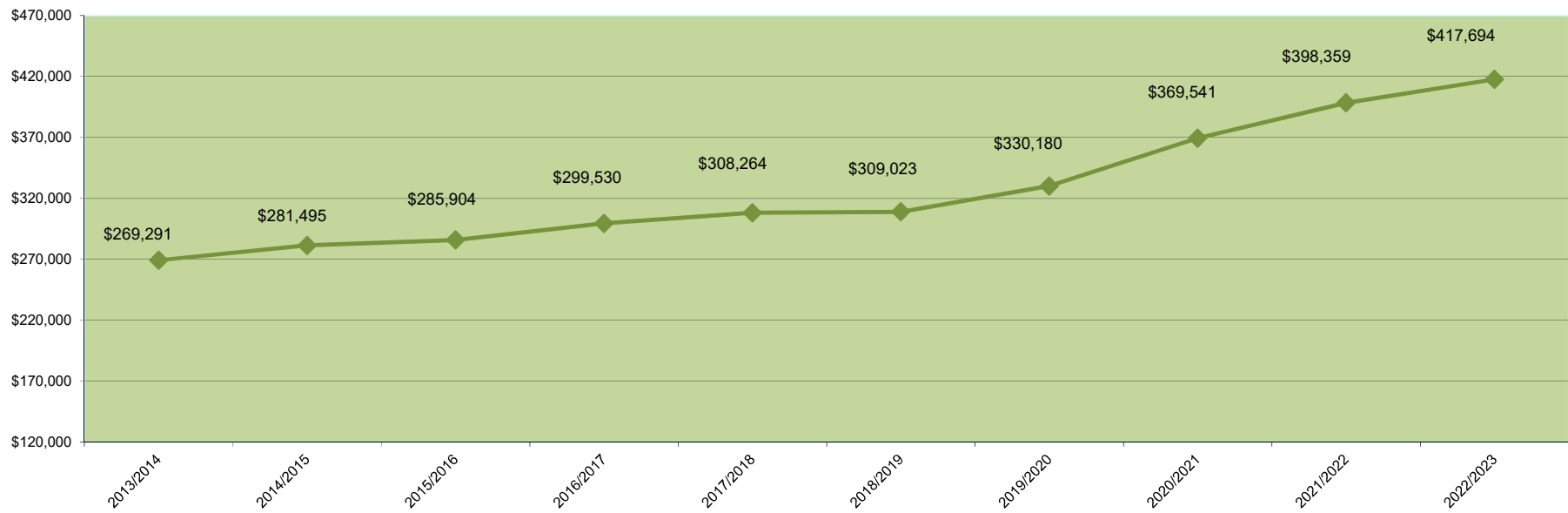
	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	% Change	Single Month Period
July	\$280,589	\$274,992	\$285,723	\$282,117	\$313,058	\$329,525	331,058	376,455	411,465	429,866	4.47%	June / July
August	\$274,864	\$192,988	\$301,211	\$314,889	\$329,217	\$323,680	343,378	371,268	405,522	436,588	7.66%	July / Aug.
September	\$280,800	\$387,003	\$310,412	\$292,744	\$298,291	\$309,656	340,005	375,103	396,622	406,801	2.57%	Aug. / Sept.
October	\$264,719	\$277,693	\$292,477	\$295,814	\$313,960	\$305,445	329,146	359,331	394,840	423,692	7.31%	Sept. / Oct.
November	\$259,486	\$279,266	\$263,753	\$305,225	\$317,104	\$292,323	322,363	360,649	383,784	417,467	8.78%	Oct. / Nov.
December	\$244,334	\$273,374	\$280,961	\$282,558	\$287,917	\$302,025	336,928	342,145	389,101	411,863	5.85%	Nov. / Dec.
January	\$272,680	\$287,156	\$303,941	\$316,625	\$319,265	\$319,947	331,582	348,969	399,365	411,980	3.16%	Dec. / Jan.
February	\$285,667	\$293,872	\$282,081	\$304,006	\$314,369	\$300,025	340,113	351,684	430,326	422,394	-1.84%	Jan. / Feb.
March	\$252,598	\$265,962	\$255,710	\$278,891	\$281,267	\$275,318	295,098	347,403	350,947	381,905	8.82%	Feb. / March
April	\$261,938	\$271,232	\$290,669	\$305,276	\$313,062	\$299,350	328,110	333,643	403,097	406,036	0.73%	March / April
May	\$273,004	\$290,750	\$286,450	\$317,742	\$325,558	\$332,701	331,431	439,672	411,741	446,047	8.33%	April / May
June	\$280,815	\$283,656	\$277,462	\$298,475	\$286,097	\$318,281	\$332,952	\$428,168	\$403,495			May / June
Total	\$3,231,494	\$3,377,943	\$3,430,849	\$3,594,364	\$3,699,166	\$3,708,275	\$3,962,165	\$4,434,490	\$4,780,305	\$4,594,638		8,868,979.72
FY Monthly Average	\$269,291	\$281,495	\$285,904	\$299,530	\$308,264	\$309,023	\$330,180	\$369,541	\$398,359	\$417,694		
% change from prior yr.	3.84%	4.53%	1.57%	4.77%	2.92%	0.25%	6.85%	11.92%	7.80%	4.02%		
\$ change from prior yr.	\$119,454	\$146,449	\$52,906	\$163,515	\$104,802	\$9,109	\$253,889	391,781	345,815	193,156		

Current Month Sales Tax Revenue Detail	
1/4% Economic Development (effective 12/1/2023)	\$111,511.72
1/4% Multi-Sports Facilities (effective 12/1/2023)	\$111,511.72
1/4% SOSU Improvements (effective 12/1/2023)	\$111,511.72
1% Capital Improvements (effective 12/1/2023)	\$446,046.90
2% General Operations	\$892,093.79
5/8% DISD Improvements (effective 12/1/2023)	\$278,779.31
Total Sales Tax Rev. May 2023 @ 1%	\$1,951,455.16
* Per Ordinance #1589, Durant City Sales Tax Rate Increased from 3.75% to 4-3/8% (4.375%)	

Use Tax	
\$43,318.57	\$322,097.88

1% Sales Tax - Current Annual Growth		
Previous 12 - Month Period	Current 12 - Month Period	% Change
\$4,804,977	\$4,998,133	4.02%

**City of Durant, Oklahoma
1% Sales Tax - Monthly Average
Ten-Year History**





The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Joe Clark, Interim Police Chief
Re: Police Department Special Report

Council Information / Action Requested

Information only.

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From:
Re: Administration

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Approval of Ordinance O-2023-10 Amending the Code of Ordinances of the City of Durant, Oklahoma, Section 32.047 Cemetery Board and Declaring An Emergency

The purpose of amending Section 32.47 Cemetery Board is to change the meetings from quarterly to semi-annually in March and September. The meetings would continue to be held on the third Thursday at 4:00 p.m. Cemetery Board President Crystal Maynard and Cemetery Administrator Cynthia Price both recommend approval.

Council Information / Action Requested

Approval of Ordinance O-2023-10 Amending the Code of Ordinances of the City of Durant, Oklahoma, Section 32.047 Cemetery Board and Declaring An Emergency

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. O-2023-10 Amending Code of Ordinances Section 32.047 Cemetery Board, Declaring An Emergency Not Signed

ORDINANCE NO. O-2023-10

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF DURANT, OKLAHOMA, SECTION 32.047 CEMETERY BOARD AND DECLARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF DURANT, OKLAHOMA:

Section 1 – Section 37.047 of the Durant City Code shall be amended as follows:

(C)(1) The Cemetery Advisory Board shall meet semi-annually on the third Thursday of the months of March and September at 4:00 p.m. in City Hall, 300 West Evergreen Street, Durant, Oklahoma.

Section 2. DECLARATION OF EMERGENCY.

For the immediate preservation of the peace, health, and safety of the City of Durant, Oklahoma, and the inhabitants thereof, it is necessary that this Ordinance shall become operative and go into effect immediately upon its passage, approval and publication.

Passed and approved this 13th day of June, 2023, in regular session of the Durant City Council.

CITY OF DURANT

MARTIN TUCKER, MAYOR
CITY OF DURANT, OKLAHOMA

ATTEST:

CYNTHIA J. PRICE
CITY CLERK



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: An chen Lai, Finance Director/Treasurer
Re: Consider Acceptance of FY2021-2022 Annual Financial Statements and Auditor's Reports, including Single Audit

HBC CPAs & Advisors will come and answer the questions.

Council Information / Action Requested

Please Review and Acceptance fo the Fiscal Year 2021-2022 Auditor's Reports

City Staff Information / Action Follow-up, if Council authorizes this action:

Once Accepted by the Council, the City Treasurer's Office will distribute the reports to all required financial institutions and agencies.

ATTACHMENTS:

1. 2022 Durant FINAL Anual Financial Report & Single Audit



DURANT

· OKLAHOMA ·

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

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



THE CITY OF DURANT, OKLAHOMA

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORTS

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

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

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CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

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CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Durant, Oklahoma

Report on the Financial Statements

Opinions

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

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

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Durant, Oklahoma, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Durant, Oklahoma's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and the pension plan schedules, on pages 9-19 and 71-77, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Durant, Oklahoma's basic financial statements. The accompanying combining and individual nonmajor governmental combining statements and the schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 25, 2023, on our consideration of the City of Durant, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of Durant, Oklahoma's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Durant, Oklahoma's internal control over financial reporting and compliance.



Oklahoma City, Oklahoma
May 25, 2023

**CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022**

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Durant's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the City's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- For the fiscal year ended June 30, 2022, the City's total net position increased by \$8,972,305 or 7.8% from the prior year.
- During the year, the City's expenses for governmental activities were \$25,117,446 and were funded by program revenues of \$3,159,472 and further funded with taxes and other general revenues that totaled \$26,772,300.
- In the City's business-type activities, such as utilities, total program revenues exceeded expenses by \$2,752,498.
- For budgetary reporting purposes, the General Fund reported revenues exceeding estimates by \$2,208,152 or 12.2%, while expenditures were under the final appropriations by \$2,463,194 or 11.3%.

OVERVIEW OF THE FINANCIAL STATEMENTS

The financial statements presented herein include all of the activities of the City of Durant (the "City") and its component units using the integrated approach as prescribed by GASB. Included in this report are government-wide statements for each of the three categories of activities, governmental, business-type, and discretely-presented component units. The government-wide financial statements present the complete financial picture of the City's reporting entity from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business type activities separately and combined. These statements include all assets of the City (including infrastructure capital assets) as well as all liabilities (including all long-term debt), and also include all deferred outflows and deferred inflows.

Reporting the City as a Whole

The Statement of Net Position and the Statement of Activities

One of the most frequently asked questions about the City's finances is, "Has the City's overall financial condition improved, declined or remained steady over the past year?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets, deferred outflows, liabilities, and deferred inflows using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two government-wide statements report the City's net position and changes in them from the prior year. You can think of the City's net position – the difference between assets, deferred outflows, liabilities, and deferred inflows – as one way to measure the City's financial condition, or position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health is improving, deteriorating, or remaining steady. However, you must consider other nonfinancial factors, such as changes in the City's tax base, the condition of the City's roads, and the quality of services to assess the overall health and performance of the City.

Unaudited

The Statement of Net Position and the Statement of Activities divide the City into three categories:

- Governmental activities -- Most of the City's basic services are reported here, including the police, fire, general administration, streets, economic development and parks. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.
- Business-type activities -- For certain 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, wastewater, sanitation and airport activities are reported here.
- Discretely-presented component units -- These account for activities of the City's reporting entity that do not meet the criteria for blending. The City's discretely-presented component units report industrial development activities, tourism-economic development activities and public works projects.

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds -- not the City as a whole. Some funds are required to be established by State law and by bond covenants. However, management establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money.

Governmental funds -- 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 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 a reconciliation following each governmental fund financial statement.

Proprietary funds -- When the City charges customers for the services it provides -- whether to outside customers or to other units of the City -- these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the government-wide financial statements. In fact, the City's enterprise funds are essentially the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows.

Unaudited

A FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position

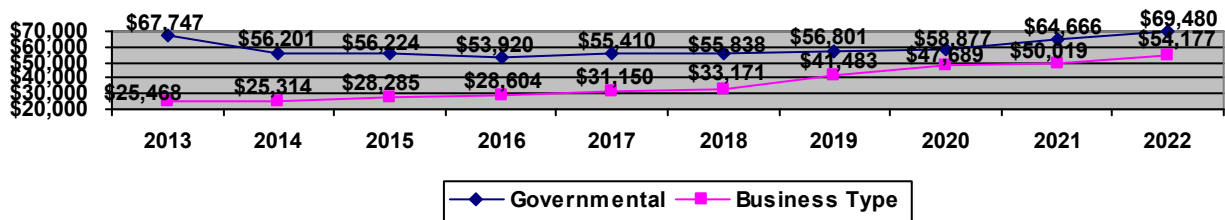
The City's combined net position increased from \$114,685,093 to \$123,657,398 between fiscal years 2021 and 2022. Looking at the net position of governmental and business-type activities separately, governmental activities increased \$4,814,326, while business-type activities increased \$4,157,979.

Table 1
Net Position

	Governmental Activities		% Inc. Dec.	Business-type Activities		% Inc. Dec.	Total Primary Government		% Inc. Dec.
	2022	2021		2022	2021		2022	2021	
Assets:									
Current and other assets	\$ 37,530,059	\$ 28,462,106	32%	\$ 25,255,784	\$ 20,913,478	21%	\$ 62,785,843	\$ 49,375,584	27%
Capital assets, net	51,643,501	51,455,130	0%	57,397,246	56,927,836	1%	109,040,747	108,382,966	1%
Total assets	89,173,560	79,917,236	12%	82,653,030	77,841,314	6%	171,826,590	157,758,550	9%
Deferred Outflows of Resources:									
Deferred amount related to pensions	3,024,377	4,152,372	-27%	269,194	549,014	-51%	3,293,571	4,701,386	-30%
Total deferred outflows	3,024,377	4,152,372	-27%	269,194	549,014	-51%	3,293,571	4,701,386	-30%
Liabilities:									
Long-term debt	7,472,378	12,403,077	-40%	25,098,392	27,612,897	-9%	32,570,770	40,015,974	-19%
Other liabilities	5,846,832	5,683,266	3%	756,078	477,238	58%	6,602,910	6,160,504	7%
Total liabilities	13,319,210	18,086,343	-26%	25,854,470	28,090,135	-8%	39,173,680	46,176,478	-15%
Deferred Inflows of Resources:									
Deferred inflow s-leases	264,808	-	100%	1,261,335	-	100%	1,526,143	-	100%
Deferred amount related to pensions	9,133,799	1,317,471	593%	1,629,141	280,894	480%	10,762,940	1,598,365	573%
Total deferred inflows	9,398,607	1,317,471	613%	2,890,476	280,894	929%	12,289,083	1,598,365	669%
Net Position:									
Net investment in capital assets	50,352,876	50,298,828	0%	43,999,329	41,088,432	7%	94,352,205	91,387,260	3%
Restricted	6,080,435	5,922,588	3%	659,740	832,224	-21%	6,740,175	6,754,812	0%
Unrestricted	13,046,809	8,444,378	55%	9,518,209	8,098,643	18%	22,565,018	16,543,021	36%
Total net position	\$ 69,480,120	\$ 64,665,794	7%	\$54,177,278	\$50,019,299	8%	\$123,657,398	\$114,685,093	8%

Total net position of the City's governmental activities increased to approximately \$69.5 million. \$56,433,311 of that net position is either restricted as to the purposes they can be used for or are invested in capital assets (buildings, roads, bridges, and so on). Consequently, unrestricted net position amounted to \$13,046,809 at the end of this year. Total net position of the business-type activities increased to approximately \$54.2 million. However, \$44,659,069 of net position is either restricted as to the purposes they can be used for or are invested in capital assets. Consequently, unrestricted net position amounted to \$9,518,209 at the end of the year.

Total Net Position at Year End
(in 000's)



Unaudited

CITY OF DURANT, OKLAHOMA
MANAGEMENT DISCUSSION & ANALYSIS
June 30, 2022

Changes in Net Position

For the year ended June 30, 2022, net position of the primary government changed as follows:

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total Primary Government		% Inc. (Dec.)
	2022	2021		2022	2021		2022	2021	
Revenues:									
Program revenues:									
Charges for services	\$ 1,401,430	\$ 1,502,051	-7%	\$ 13,988,356	\$ 13,606,454	3%	\$ 15,389,786	\$ 15,108,505	2%
Operating grants/contributions	1,387,432	3,315,768	-58%	-	-	-	1,387,432	3,315,768	-58%
Capital grants/contributions	370,610	250,166	48%	776,181	2,459,778	-68%	1,146,791	2,709,944	-58%
General revenues:									
Sales and use taxes	23,899,781	22,421,540	7%	-	-	-	23,899,781	22,421,540	7%
Other taxes	2,267,458	4,612,615	-51%	-	-	-	2,267,458	4,612,615	-51%
Other general revenue	1,841,757	1,845,717	0%	168,785	157,052	7%	2,010,542	2,002,769	0%
Total revenues	31,168,468	33,947,857	-8%	14,933,322	16,223,284	-8%	46,101,790	50,171,141	-8%
Program expenses:									
General government	5,869,049	5,609,161	5%	-	-	-	5,869,049	5,609,161	5%
Public safety	9,130,530	12,703,521	-28%	-	-	-	9,130,530	12,703,521	-28%
Public works	2,836,769	3,228,412	-12%	-	-	-	2,836,769	3,228,412	-12%
Culture and recreation	2,715,485	2,681,754	1%	-	-	-	2,715,485	2,681,754	1%
Cemetery	139,184	169,901	-18%	-	-	-	139,184	169,901	-18%
Economic development	192,747	3,181,074	-94%	-	-	-	192,747	3,181,074	-94%
Industrial dev. (payment to DIA)	1,369,450	1,127,034	22%	-	-	-	1,369,450	1,127,034	22%
Community dev. (payment to DCFA)	2,390,152	2,217,243	8%	-	-	-	2,390,152	2,217,243	8%
Tourism-Econ dev (payment to DTEDA)	440,019	373,004	18%	-	-	-	440,019	373,004	18%
Interest on long-term debt	34,061	19,751	72%	378,170	400,480	-6%	412,231	420,231	-2%
Water	-	-	-	3,100,645	3,055,564	1%	3,100,645	3,055,564	1%
Sewer	-	-	-	2,600,316	2,625,579	-1%	2,600,316	2,625,579	-1%
Sanitation	-	-	-	3,843,945	3,257,473	18%	3,843,945	3,257,473	18%
Airport	-	-	-	2,088,963	1,402,333	49%	2,088,963	1,402,333	49%
Total expenses	25,117,446	31,310,855	-20%	12,012,039	10,741,429	12%	37,129,485	42,052,284	-12%
Excess (deficiency) before transfers	6,051,022	2,637,002	129%	2,921,283	5,481,855	-47%	8,972,305	8,118,857	11%
Transfers	(1,236,696)	3,152,037	-139%	1,236,696	(3,152,037)	-139%	-	-	-
Increase in net position	\$ 4,814,326	\$ 5,789,039	-17%	\$ 4,157,979	\$ 2,329,818	78%	\$ 8,972,305	\$ 8,118,857	11%

The City's governmental activities' current year increase in net position of \$4,814,326 represents a 17% decrease from the increase in net position from the prior year. The business-type activities' current year increase in net position of \$4,157,979 represents a 78% increase from the increase in net position from the prior year.

Some of the greater differences as noted in Table 1 and 2 are explained as follows:

- Governmental activities capital grants and contributions increased 48% due mainly to the increase in Emergency Management grant from prior year.
- Governmental activities operating grants and contributions decreased 58% due mainly to the receipt of the CARES grant in the prior year.
- Governmental activities other taxes decreased 51% due to a decrease in tax increment financing taxes from prior year.
- Business-type activities capital grants and contributions decreased 68% due mainly to the decrease in grants from the Department of the Interior and the U.S. Department of Commerce.
- Business-type activities airport expenses increased by 49% due to an increase in airport fuel purchases from prior year.

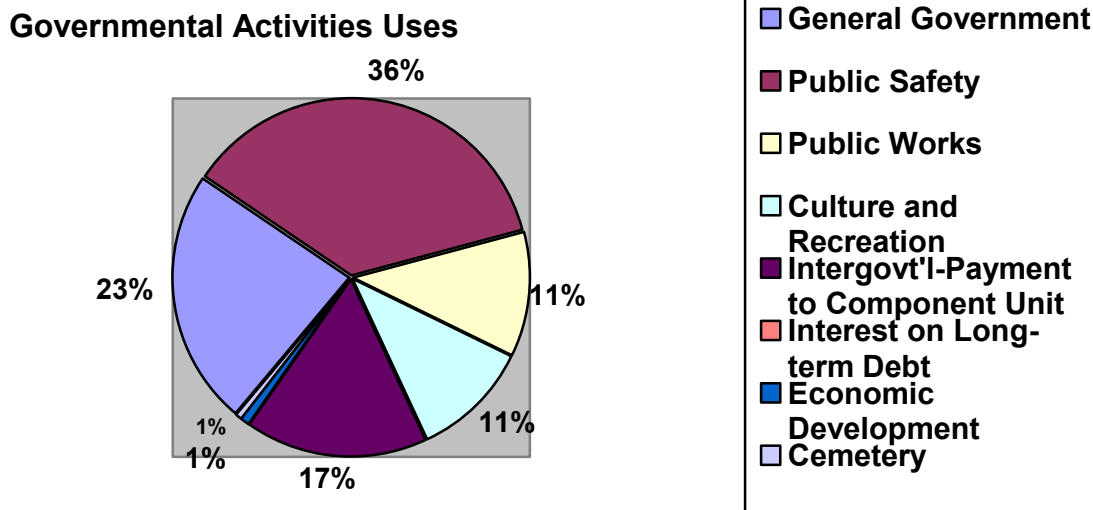
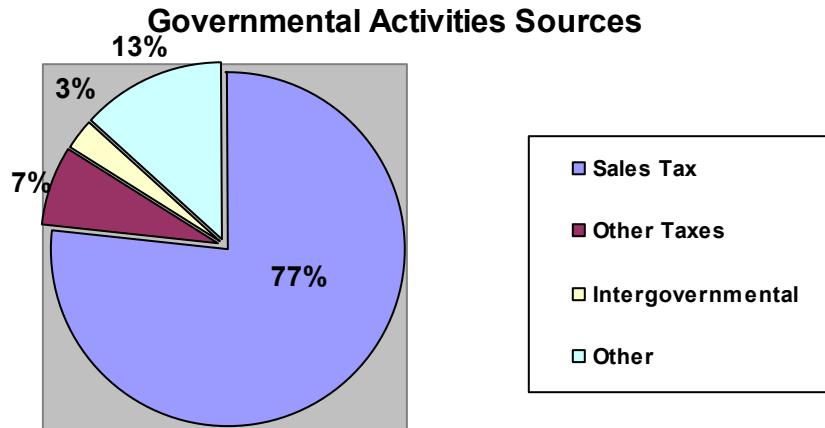
Unaudited

- Transfers changed significantly due to the reclassification of grant and capital asset activity between governmental and business-type activities.

Governmental Activities

To aid in the understanding of the Statement of Activities some additional explanation is given. Of particular interest is the format that is significantly different than a typical Statement of Revenues, Expenses, and Changes in Fund Balance. You will notice that expenses are listed in the first column with revenues from that particular 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.

For the year ended June 30, 2022, the City's governmental activities were funded as follows:



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CITY OF DURANT, OKLAHOMA
MANAGEMENT DISCUSSION & ANALYSIS
June 30, 2022

For the year ended June 30, 2022, total expenses for governmental activities amounted to \$25,117,446. Of these total expenses, taxpayers and other general revenues funded \$26,772,300, while those directly benefiting from the program funded \$1,758,042 from grants and other contributions and \$1,401,430 from charges for services.

Net Cost of Durant's Governmental Activities

	Total Cost of Services		Percentage Change	Net Revenue (Expense) of Services		Percentage Change
	<u>2022</u>	<u>2021</u>	<u>2022-2021</u>	<u>2022</u>	<u>2021</u>	<u>2022-2021</u>
General government	\$5,869,049	\$5,609,161	4.6%	(\$5,196,270)	(\$4,942,657)	5.1%
Public safety	9,130,530	12,703,521	-28.1%	(7,160,786)	(9,029,538)	-20.7%
Public works	2,836,769	3,228,412	-12.1%	(2,658,720)	(3,054,596)	-13.0%
Culture and recreation	2,715,485	2,681,754	1.3%	(2,432,247)	(2,386,185)	1.9%
Cemetery	139,184	169,901	-18.1%	(83,522)	(112,014)	-25.4%
Economic development	192,747	3,181,074	-93.9%	(192,747)	(2,980,848)	-93.5%
Industrial development - payments to DIA	1,369,450	1,127,034	21.5%	(1,369,450)	(1,127,034)	21.5%
Community development - payments to DCFA	2,390,152	2,217,243	7.8%	(2,390,152)	(2,217,243)	7.8%
Tourism-Econ development - payments to DTEDA	440,019	373,004	18.0%	(440,019)	(373,004)	18.0%
Interest on long-term debt	34,061	19,751	72.5%	(34,061)	(19,751)	72.5%
Total	<u>\$25,117,446</u>	<u>\$31,310,855</u>	<u>-19.8%</u>	<u>(\$21,957,974)</u>	<u>(\$26,242,870)</u>	<u>-16.3%</u>

Business-type Activities

In reviewing the business-type activities net (expense)/revenue, the following highlights should be noted:

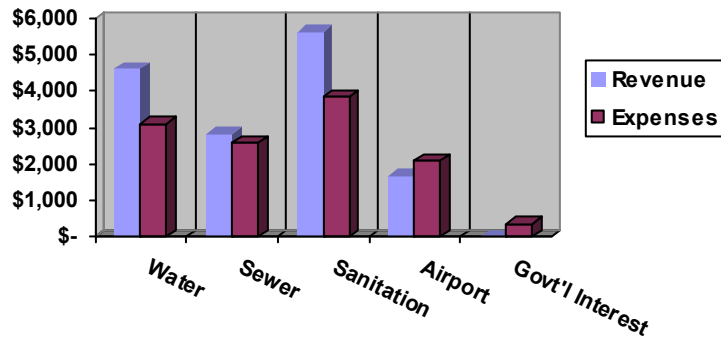
Net Cost of Durant's Business-Type Activities

	Total Cost of Services		Percentage Change	Net Revenue (Expense) of Services		Percentage Change
	<u>2022</u>	<u>2021</u>	<u>2022-2021</u>	<u>2022</u>	<u>2021</u>	<u>2022-2021</u>
Water	\$3,100,645	\$3,055,564	1.5%	\$1,515,249	\$2,527,323	-40.0%
Sewer	2,600,316	2,625,579	-1.0%	228,161	1,096,346	-79.2%
Sanitation	3,843,945	3,257,473	18.0%	1,782,282	2,743,401	-35.0%
Airport	2,088,963	1,402,333	49.0%	(395,024)	(641,787)	-38.4%
Governmental interest on long-term debt	378,170	400,480	-5.6%	(378,170)	(400,480)	-5.6%
Total	<u>\$12,012,039</u>	<u>\$10,741,429</u>	<u>11.8%</u>	<u>\$2,752,498</u>	<u>\$5,324,803</u>	<u>-48.3%</u>

- Total business-type activities reported net revenues of \$2,752,498 for the year ended June 30, 2022.
- Water, sewer and sanitation activities reported net revenues for the year ended June 30, 2022, while airport and governmental interest on long-term debt reported net expenses of \$395,024 and \$378,170, respectively.

Unaudited

Business-Type Activities Revenue and Expense
(in 000's)



A FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed its 2022 fiscal year, the governmental funds reported a combined total fund balance of \$23,473,544 or a 2.2% increase from the prior year. The enterprise funds reported total net position of \$53,176,266 or an 8.3% increase from 2021.

Other fund highlights include:

- For the year ended June 30, 2022, the General Fund's total fund balance increased by \$1,277,504 or 15.3%.
- The Durant Tax Increment Finance Authority Fund's total fund balance decreased by \$1,287,500 or 54.3%.

General Fund Budgetary Highlights

For the year ended June 30, 2022, the General Fund reported actual budgetary basis revenues above final estimates by \$2,208,152 or a 12.2% positive variance. General Fund actual budgetary basis expenditures were under final appropriations by \$2,463,194 or an 11.3% positive variance.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of June 30, 2022, the City had \$109,040,747 invested in capital assets and leased equipment, net of depreciation and amortization, including police and fire equipment, buildings, park facilities, water lines and sewer lines. (See table below).

Unaudited

CITY OF DURANT, OKLAHOMA
MANAGEMENT DISCUSSION & ANALYSIS
June 30, 2022

Primary Government Capital Assets (Net of accumulated depreciation)						
	Governmental Activities		Business-Type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$5,381,392	\$5,381,392	\$2,674,435	\$2,674,435	\$8,055,827	\$8,055,827
Buildings	17,786,684	17,678,815	8,726,610	9,850,386	26,513,294	27,529,201
Improvements	1,718,826	1,863,055	11,136,429	11,712,575	12,855,255	13,575,630
Machinery & equipment	5,673,774	5,160,507	5,014,251	3,032,076	10,688,025	8,192,583
Infrastructure	18,383,560	19,776,907	23,782,127	24,264,361	42,165,687	44,041,268
Machinery & equip-leases	402,237	-	51,584	-	453,821	-
Construction in progress	2,297,028	1,594,454	6,011,810	5,394,003	8,308,838	6,988,457
Totals	\$51,643,501	\$51,455,130	\$57,397,246	\$56,927,836	\$109,040,747	\$108,382,966

This year's more significant capital asset additions are discussed below:

- The City placed in service a CAD Flex System totaling \$197,847.
- The City placed in service a Spillman CAD System totaling \$161,729.
- The City placed in service an Elgin Crosswind Sweeper totaling \$253,198.
- The City placed in service Senior Center Building Improvement project totaling \$753,526.
- The City placed in service a WWTP Sludge Press project totaling \$1,989,363.
- The City placed in service a 24" Forced Sewer Main project totaling \$414,666.
- The City placed in service a Solid Waste dump truck totaling \$399,706.

See Note 5 to the financial statements for more detail information on the City's capital assets and changes therein.

Long- Term Debt

At year-end, the City had \$28,163,996 in long-term debt outstanding which represents a \$2,286,872 or 7.5% decrease from the prior year. The City's changes in long-term debt by type of debt are as follows:

Primary Government Long-Term Debt							Total Percentage Change
	Governmental Activities		Business-Type Activities		Total		
	2022	2021	2022	2021	2022	2021	2022-2021
Lease obligations	\$ 400,193	\$ -	\$ 55,105	\$ -	\$455,298	\$ -	100.0%
Notes payable	890,345	1,156,302	23,658,826	26,139,892	24,549,171	27,296,194	-10.1%
Landfill closure liability	-	-	562,874	457,016	562,874	457,016	23.2%
Meter deposit liability	-	-	574,187	551,047	574,187	551,047	4.2%
Accrued comp absences	1,775,066	1,892,132	247,400	254,479	2,022,466	2,146,611	-5.8%
Totals	\$3,065,604	\$3,048,434	\$25,098,392	\$27,402,434	\$28,163,996	\$30,450,868	-7.5%

Unaudited

For the year ended June 30, 2022, the significant transactions that occurred were the reporting of new lease obligations totaling \$592,474 for governmental activities and \$59,683 for business-type activities, along with normal debt retirements.

See Note 6 to the financial statements for more detail information on the City's long-term debt and changes therein.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Sales Tax Collection – Sales tax collections in fiscal year 2021-2022 increased over the previous fiscal year by -7.80% while sales tax collection for the fiscal year of 2022-2023 reflect a 5.07% increase over the same period in 2021-2022.

Penny for the Sales Tax Extension – In February 11, 2020, an extension of the one-cent sales tax was approved by voters for twenty more years. The extension began in July 1, 2021 after the first penny expired and will cease June 30, 2041.

The city sales tax collection has increased ten consecutive years since 2012-2013. The rate at June 30, 2022 was 4.375-cent tax on each dollar of taxable sales. The distribution of the distribution of the sales tax is as follows:

Economic Development (effective 1/1/04)	.25%
Multi-Sports Facilities (effective 10/1/04)	.25%
SOSU Improvements (effective 10/1/04)	.25%
Capital Improvements (effective 7/1/21)	1.00%
General Operations	2.00%
DISD Improvements (effective 7/1/08)	.625%

Major Economic Development projects:

BrucePac

Bruce Packing Company, Inc., doing business as BrucePac, has started construction on a \$22.5 million expansion of its protein processing facility in Durant. The expansion will feature additional production areas, refrigeration, and processing equipment. To support future growth, the company plans to hire 100 employees. BrucePac, based in Woodburn, Oregon, supplies fully-cooked and ready-to-eat products. Proteins include beef, chicken, pork, turkey and plant-based goods under various brands. It has thus far invested \$45 million in Durant.

SG Blocks, Inc.

SG Blocks, Inc. announced it would purchase 114 acres of land in Durant for workforce housing and additional factory space. Days prior, the company stated they would lease their 55,000-square-foot facility in Durant Industrial Park and hire 75 employees. New York-based SG Blocks designs and fabricates container-based structures for the residential, commercial, healthcare, manufacturing, military, and EV charging markets.

Unaudited

OG&E/Choctaw Nation

Oklahoma Gas & Electric will expand its Choctaw Nation/OG&E Solar Energy Center in Durant by an additional 5-megawatts (MW), bringing the total solar capacity to 10 MW. OG&E will construct, own and operate the additional 5MW expansion. Oklahoma City-based OG&E is a regulated electric utility that serves over 843,000 customers in Oklahoma and Arkansas. The Choctaw Nation, based in Durant, is a federally-recognized Native American nation with 223,279 enrolled members, of whom 84,670 live in Oklahoma.

Cardinal FG Company

Cardinal FG officially opened its Durant facility after a \$25 million expansion, which includes a new tempering furnace as well as facility expansion. 16 new jobs will be added at an average salary of \$50,000, which is 30% higher than the average Bryan County wage. Cardinal Glass produces various types of glass for residential windows and doors. Based in Eden Prairie, Minnesota, Cardinal has more than 37 manufacturing plants that employ over 7,000.

Small Business Boot Camp

Durant Industrial Authority voted to invest funding for small business development, retention and expansion. Durant Industrial Authority with the backing of an USDA grant introduced an educational based business program to enable small business in local distressed tracks within the City of Durant for grants up to \$7,000.

Projects in Process for Upcoming Fiscal year 2022-2023

Durant Industrial Authority is in negotiations with Project Stone for a 136,000 square foot facility expansion, with 20 million investment and 100 new jobs created.

A New Jersey based company had a site visit to consider expanding in the Durant market. Negotiations are underway.

CONTACTING THE CITY OF DURANT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Durant City Manager via phone at 580-931-6605 or the Durant City Treasurer at 580-931-6651 or via mail at City of Durant-P.O. Box 578-Durant, OK 74702-0578.

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CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Statement of Net Position— June 30, 2022

	Primary Government			Component Units		
	Governmental Activities	Business-type Activities	Total	Durant Industrial Authority	Durant Community Facilities Authority	Durant Tourism Economic Development Authority
ASSETS:						
Cash and cash equivalents	\$ 24,387,998	\$ 18,894,346	\$ 43,282,344	\$ 2,544,198	\$ 2,521,581	\$ 901,426
Investments	41,419	-	41,419	-	-	-
Investment in Durant TIF Authority bonds	-	-	-	3,100,000	-	-
Accounts receivable, net of allowance	-	1,974,649	1,974,649	-	-	-
Miscellaneous taxes receivable	177,681	-	177,681	-	-	-
Court fine receivable, net of allowance	66,402	-	66,402	-	-	-
Internal balances	(1,001,099)	1,001,099	-	-	-	-
Due to/from component unit	(41,759)	-	(41,759)	-	-	41,759
Advance to/from other funds	(103,623)	103,623	-	-	-	-
Advance to/from component unit	2,850,000	-	2,850,000	(2,850,000)	-	-
Due from other governments	4,175,060	-	4,175,060	407,050	-	-
Notes receivable	-	-	-	1,418,336	-	-
Other receivables	78,453	-	78,453	-	-	-
Lease receivables	259,994	1,278,509	1,538,503	-	-	-
Net pension asset	6,639,533	2,003,558	8,643,091	-	-	-
Capital assets:						
Land and construction in progress	7,678,420	8,686,245	16,364,665	1,085,375	266,000	-
Other capital assets, net of depreciation	43,965,081	48,711,001	92,676,082	15,135	-	-
Total assets	89,173,560	82,653,030	171,826,590	5,720,094	2,787,581	943,185
DEFERRED OUTFLOWS OF RESOURCES:						
Deferred amount related to pensions	3,024,377	269,194	3,293,571	1,446	-	-
Deferred amount on refunding	-	-	-	-	278,961	-
Total deferred outflows	3,024,377	269,194	3,293,571	1,446	278,961	-
LIABILITIES:						
Accounts payable	2,145,653	342,137	2,487,790	269,527	-	32,476
Accrued payroll liabilities	548,714	170,739	719,453	-	-	-
Accrued interest payable	-	243,202	243,202	58	83,368	-
Due to other governments	7,167	-	7,167	-	-	-
Claims liability	507,042	-	507,042	-	-	-
Due to bondholders	387	-	387	-	-	-
Unearned revenue	2,637,869	-	2,637,869	-	-	-
Long-term liabilities:						
Due within one year	598,317	2,261,986	2,860,303	130,722	1,478,138	-
Due in more than one year	6,874,061	22,836,406	29,710,467	369,322	2,310,388	-
Total liabilities	13,319,210	25,854,470	39,173,680	769,629	3,871,894	32,476
DEFERRED INFLOWS OF RESOURCES:						
Deferred inflows-leases	264,808	1,261,335	1,526,143	-	-	-
Deferred amount related to pensions	9,133,799	1,629,141	10,762,940	1,424	-	-
Total deferred inflows	9,398,607	2,890,476	12,289,083	1,424	-	-
NET POSITION:						
Net investment in capital assets	50,352,876	43,999,329	94,352,205	1,062,770	266,000	-
Restricted	6,080,435	659,740	6,740,175	-	-	-
Unrestricted (deficit)	13,046,809	9,518,209	22,565,018	3,887,717	(1,071,352)	910,709
Total net position	\$ 69,480,120	\$ 54,177,278	\$ 123,657,398	\$ 4,950,487	\$ (805,352)	\$ 910,709

See accompanying notes to the Basic Financial Statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Statement of Activities –Year Ended June 30, 2022

Functions/Programs	Program Revenue				Net (Expense) Revenue and Changes in Net Position						
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units			
					Governmental Activities	Business-type Activities	Total	Durant Industrial Authority	Durant Community Facilities Authority	Durant Tourism Economic Development Authority	
Primary government											
Governmental activities:											
General government	\$ 5,869,049	\$ 387,579	\$ 285,200	\$ -	\$ (5,196,270)	\$ -	\$ (5,196,270)	\$ -	\$ -	\$ -	
Public safety	9,130,530	724,298	874,836	370,610	(7,160,786)	-	(7,160,786)	-	-	-	
Public works	2,836,769	8,784	169,265	-	(2,658,720)	-	(2,658,720)	-	-	-	
Culture and recreation	2,715,485	226,645	56,544	-	(2,432,247)	-	(2,432,247)	-	-	-	
Cemetery	139,184	54,075	1,587	-	(83,522)	-	(83,522)	-	-	-	
Economic development	192,747	-	-	-	(192,747)	-	(192,747)	-	-	-	
Industrial development (Payment to DIA)	1,369,450	-	-	-	(1,369,450)	-	(1,369,450)	-	-	-	
Community development (Payment to DCFA)	2,390,152	-	-	-	(2,390,152)	-	(2,390,152)	-	-	-	
Tourism-Econ Dev (Payment to DTEDA)	440,019	-	-	-	(440,019)	-	(440,019)	-	-	-	
Interest on long-term debt	34,061	-	-	-	(34,061)	-	(34,061)	-	-	-	
Total governmental activities	25,117,446	1,401,430	1,387,432	370,610	(21,957,974)	-	(21,957,974)	-	-	-	
Business-type activities											
Water	3,100,645	4,357,932	-	257,962	-	1,515,249	1,515,249	-	-	-	
Sewer	2,600,316	2,537,643	-	290,834	-	228,161	228,161	-	-	-	
Sanitation	3,843,945	5,626,227	-	-	-	1,782,282	1,782,282	-	-	-	
Airport	2,088,963	1,466,554	-	227,385	-	(395,024)	(395,024)	-	-	-	
Governmental interest on long-term debt	378,170	-	-	-	-	(378,170)	(378,170)	-	-	-	
Total business-type activities	12,012,039	13,988,356	-	776,181	-	2,752,498	2,752,498	-	-	-	
Total primary government	\$ 37,129,485	\$ 15,389,786	\$ 1,387,432	\$ 1,146,791	(21,957,974)	2,752,498	(19,205,476)	-	-	-	
Component Units											
Industrial development	\$ 1,294,795	\$ -	\$ 6,000	\$ -				(1,288,795)	-	-	
Community development	811,306	-	-	-				-	(811,306)	-	
Tourism-Economic development	415,346	-	-	-				-	-	(415,346)	
Total component units	\$ 2,521,447	\$ -	\$ 6,000	\$ -				(1,288,795)	(811,306)	(415,346)	
General revenues:											
Taxes:											
Sales and use taxes					23,899,781	-	23,899,781	-	-	-	
Franchise and public service taxes					1,389,695	-	1,389,695	-	-	-	
E-911 taxes					437,743	-	437,743	-	-	-	
Tourism taxes					440,019	-	440,019	-	-	-	
Tax increment financing (TIF) taxes					1	-	1	-	-	-	
Intergovernmental revenue not restricted to specific programs					855,508	-	855,508	-	-	-	
Investment income					47,562	51,190	98,752	399	4,665	2,420	
Miscellaneous					408,454	117,595	526,049	411,141	-	-	
Payments received from primary government					-	-	-	1,369,450	2,390,152	440,019	
Payments received from component unit					530,233	-	530,233	-	-	-	
Transfers - internal activity					(1,236,696)	1,236,696	-	-	-	-	
Total general revenues and transfers					26,772,300	1,405,481	28,177,781	1,780,990	2,394,817	442,439	
Change in net position					4,814,326	4,157,979	8,972,305	492,195	1,583,511	27,093	
Net position - beginning, restated					64,665,794	50,019,299	114,685,093	4,458,292	(2,388,863)	883,616	
Net position - ending					\$ 69,480,120	\$ 54,177,278	\$ 123,657,398	\$ 4,950,487	\$ (805,352)	\$ 910,709	

See accompanying notes to the Basic Financial Statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

BASIC FINANCIAL STATEMENTS - GOVERNMENTAL FUNDS

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Governmental Funds Balance Sheet - June 30, 2022

	Special Revenue Funds				Capital Project Funds			
	General	1/4% Economic Development Fund	5/8% Sales Tax Education Fund	Durant Tax Increment Finance Authority	Capital Improvement Fund	1% Sales Tax Revenue Fund	Other Governmental Funds	Total Governmental Funds
ASSETS								
Cash and cash equivalents	\$ 8,904,940	\$ 2,442,715	\$ -	\$ 869,651	\$ 6,257,756	\$ -	\$ 2,168,296	\$ 20,643,358
Investments	-	-	-	-	-	-	41,419	41,419
Receivables:								
Advance to component unit	-	2,850,000	-	-	-	-	-	2,850,000
Due from other funds	-	-	-	-	-	-	498	498
Due from other governments	1,723,121	162,039	456,450	257,997	602,426	648,161	324,866	4,175,060
Miscellaneous taxes receivable	135,922	-	-	-	-	-	41,759	177,681
Court fines receivable, net	66,402	-	-	-	-	-	-	66,402
Other receivables	24,390	-	-	-	-	-	54,063	78,453
Lease receivables	259,994	-	-	-	-	-	-	259,994
Total assets	<u>\$ 11,114,769</u>	<u>\$ 5,454,754</u>	<u>\$ 456,450</u>	<u>\$ 1,127,648</u>	<u>\$ 6,860,182</u>	<u>\$ 648,161</u>	<u>\$ 2,630,901</u>	<u>\$ 28,292,865</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES:								
Liabilities:								
Accounts payable	\$ 363,977	\$ -	\$ -	\$ -	\$ 629,019	\$ -	\$ 1,708	\$ 994,704
Accrued payroll liabilities	511,661	-	-	-	-	-	23,164	534,825
Advance from DCUA	-	-	-	-	103,623	-	-	103,623
Due to other funds	498	-	-	-	-	-	-	498
Due to component unit	-	-	-	-	-	-	41,759	41,759
Due to other governments	7,167	-	-	-	-	-	-	7,167
Due to bondholders	387	-	-	-	-	-	-	387
Unearned revenue	201,577	-	-	-	2,436,292	-	-	2,637,869
Total liabilities	<u>1,085,267</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,168,934</u>	<u>-</u>	<u>66,631</u>	<u>4,320,832</u>
Deferred Inflows of Resources:								
Deferred inflows-leases	264,808	-	-	-	-	-	-	264,808
Unavailable revenue	111,286	-	-	43,889	77,718	-	788	233,681
Total deferred inflows of resources	<u>376,094</u>	<u>-</u>	<u>-</u>	<u>43,889</u>	<u>77,718</u>	<u>-</u>	<u>788</u>	<u>498,489</u>
Fund balances:								
Restricted	42,800	3,737,805	456,450	1,083,759	264,600	646,480	932,300	7,164,194
Assigned	2,442,695	1,716,949	-	-	3,348,930	1,681	1,631,182	9,141,437
Unassigned	7,167,913	-	-	-	-	-	-	7,167,913
Total fund balances	<u>9,653,408</u>	<u>5,454,754</u>	<u>456,450</u>	<u>1,083,759</u>	<u>3,613,530</u>	<u>648,161</u>	<u>2,563,482</u>	<u>23,473,544</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 11,114,769</u>	<u>\$ 5,454,754</u>	<u>\$ 456,450</u>	<u>\$ 1,127,648</u>	<u>\$ 6,860,182</u>	<u>\$ 648,161</u>	<u>\$ 2,630,901</u>	<u>\$ 28,292,865</u>

See accompanying notes to the Basic Financial Statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Governmental Funds Statement of Changes in Fund Balances – Year Ended June 30, 2022

	General Fund	Special Revenue Funds			Capital Project Funds		Other Governmental Funds	Total Governmental Funds
		1/4% Economic Development Fund	5/8% Sales Tax Education Fund	Durant Tax Increment Finance Authority	Capital Improvement Fund	1% Sales Tax Revenue Fund		
REVENUES								
Taxes	\$ 13,450,305	\$ 1,203,559	\$ 3,414,255	\$ 1,244,452	\$ -	\$ 4,814,239	\$ 3,289,097	\$ 27,415,907
Intergovernmental	1,594,937	-	-	-	1,580,075	-	5,466	3,180,478
Charges for services	280,342	-	-	-	-	-	102,838	383,180
Licenses and permits	361,554	-	-	-	-	-	-	361,554
Fines and forfeitures	568,878	-	-	-	-	-	-	568,878
Investment income	23,056	7,158	-	455	11,488	-	2,591	44,748
Miscellaneous	221,505	-	-	-	647,254	-	10,000	878,759
Total revenues	16,500,577	1,210,717	3,414,255	1,244,907	2,238,817	4,814,239	3,409,992	32,833,504
EXPENDITURES								
Current:								
General government	2,426,672	-	3,392,555	-	-	-	-	5,819,227
Public safety	10,049,716	-	-	-	-	-	628,422	10,678,138
Public works	1,534,094	-	-	-	-	-	-	1,534,094
Culture and recreation	2,208,925	-	-	-	-	-	-	2,208,925
Cemetery	130,219	-	-	-	-	-	-	130,219
Economic development	219,186	-	-	2,532,407	-	-	-	2,751,593
Capital outlay	115,660	-	-	-	6,542,668	-	72,250	6,730,578
Debt service:								
Principal	-	-	-	-	366,308	-	36,653	402,961
Interest and other charges	-	-	-	-	23,583	-	8,798	32,381
Total expenditures	16,684,472	-	3,392,555	2,532,407	6,932,559	-	746,123	30,288,116
Excess (deficiency) of revenues over (under) expenditures	(183,895)	1,210,717	21,700	(1,287,500)	(4,693,742)	4,814,239	2,663,869	2,545,388
OTHER FINANCING SOURCES (USES)								
Transfers in	4,830,357	-	-	-	5,148,497	-	561,260	10,540,114
Transfers out	(3,847,191)	-	-	-	(279,592)	(4,780,305)	(10,461)	(8,917,549)
Transfers from component unit	478,233	52,000	-	-	-	-	-	530,233
Transfers to component unit	-	(1,369,450)	-	-	-	-	(2,830,171)	(4,199,621)
Total other financing sources and uses	1,461,399	(1,317,450)	-	-	4,868,905	(4,780,305)	(2,279,372)	(2,046,823)
Net change in fund balances	1,277,504	(106,733)	21,700	(1,287,500)	175,163	33,934	384,497	498,565
Fund balances - beginning	8,375,904	5,561,487	434,750	2,371,259	3,438,367	614,227	2,178,985	22,974,979
Fund balances - ending	\$ 9,653,408	\$ 5,454,754	\$ 456,450	\$ 1,083,759	\$ 3,613,530	\$ 648,161	\$ 2,563,482	\$ 23,473,544

See accompanying notes to the Basic Financial Statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Fund Balance – Net Position:

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position:

Total fund balance, governmental funds	\$ 23,473,544
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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 funds, net of accumulated depreciation of \$88,541,763	51,353,691
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Certain long-term assets are not available to pay current period expenditures and therefore are deferred in the funds:

Due from other governments	43,889
Grants receivable	91,966
Court fines receivable	97,826
	233,681

Certain other long-term assets are not current financial resources and, therefore, they, along with deferred outflows, are not reported in the funds:

Net pension asset	6,639,533
Pension related deferred outflows	3,024,377
	9,663,910

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. A portion of the net position of the internal service fund is included in governmental activities in the Statement of Net Position:

Net position of the Internal Service Funds	3,292,314
Internal service fund interfund balance resulting from net revenues reported in business-type activities	(1,001,012)
	2,291,302

Certain long-term liabilities are not due and payable from current financial resources and, therefore, they, along with deferred inflows, are not reported in the funds:

Lease obligations	(251,898)
Notes Payable	(890,345)
Due to others - TIF Authority	(1,127,648)
Accrued compensated absences	(1,725,544)
Net pension liability	(4,406,774)
Pension related deferred inflows	(9,133,799)
	(17,536,008)

Net Position of Governmental Activities in the Statement of Net Position	\$ 69,480,120
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See accompanying notes to the Basic Financial Statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Changes in Fund Balances - Net Position Reconciliation:

Net change in fund balances - total governmental funds: \$ 498,565

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

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

Capital assets contributed or transferred	6,429
Capital asset purchases capitalized	2,738,391
Depreciation expense	(2,979,030)
Amortization expense-leases	(145,144)
	(379,354)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Change in unavailable revenue	(1,213,793)
	(1,213,793)

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

2,643,079
2,643,079

Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position:

Lease payable principal payments	142,249
Debt principal payments	260,712
	402,961

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

Change in due to others-TIF Authority	2,531,951
Change in accrued compensated absences	132,282
	2,664,233

Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. A portion of the change in net position of the internal service fund is included in governmental activities in the Statement of Net Position:

Total change in net position of the internal service funds	264,286
Net revenues (expenses) of the internal service fund reported in business-type activities	(65,651)
	198,635

Change in net position of governmental activities **\$ 4,814,326**

See accompanying notes to the Basic Financial Statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

BASIC FINANCIAL STATEMENTS - PROPRIETARY FUNDS

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Proprietary Funds Statement of Net Position - June 30, 2022

	Enterprise Funds			
	Utility Authority Fund	Airport Authority Fund	Total	Internal Service Funds
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 6,035,674	\$ 1,065,529	\$ 7,101,203	\$ 3,744,640
Restricted cash and cash equivalents	11,793,143	-	11,793,143	-
Advance to other funds	402,003	-	402,003	-
Accounts receivable, net	1,944,839	29,810	1,974,649	-
Total current assets	20,175,659	1,095,339	21,270,998	3,744,640
Noncurrent assets:				
Lease receivable	728,959	549,550	1,278,509	-
Net pension asset	1,896,707	106,851	2,003,558	-
Capital assets:				
Land and other non-depreciable assets	7,832,290	853,955	8,686,245	-
Other capital assets, net of depreciation	34,235,185	14,451,700	48,686,885	313,926
Total noncurrent assets	44,693,141	15,962,056	60,655,197	313,926
Total assets	64,868,800	17,057,395	81,926,195	4,058,566
DEFERRED OUTFLOWS OF RESOURCES:				
Deferred amounts related to pensions	253,724	15,470	269,194	-
LIABILITIES				
Current liabilities:				
Accounts payable	222,124	120,013	342,137	23,301
Accrued payroll liabilities	158,587	12,152	170,739	13,889
Advance from DCUA	-	298,380	298,380	-
Accrued interest payable	243,202	-	243,202	-
Estimated liability for claims	-	-	-	507,042
Current portion of:				
Meter deposit liability	114,837	-	114,837	-
Lease obligations	-	5,051	5,051	54,862
Notes payable	2,037,000	47,617	2,084,617	-
Landfill closure liability	28,144	-	28,144	-
Accrued compensated absences	23,769	971	24,740	4,952
Total current liabilities	2,827,663	484,184	3,311,847	604,046
Noncurrent liabilities:				
Meter deposit liability	459,350	-	459,350	-
Lease obligations	-	25,851	25,851	117,636
Notes payable	21,429,574	144,635	21,574,209	-
Landfill closure liability	534,730	-	534,730	-
Accrued compensated absences	213,925	8,735	222,660	44,570
Total noncurrent liabilities	22,637,579	179,221	22,816,800	162,206
Total liabilities	25,465,242	663,405	26,128,647	766,252
DEFERRED INFLOWS OF RESOURCES:				
Deferred inflows-leases	713,528	547,807	1,261,335	-
Deferred amounts related to pensions	1,539,139	90,002	1,629,141	-
Total current liabilities	2,252,667	637,809	2,890,476	-
NET POSITION				
Net investment in capital assets	28,916,915	15,082,501	43,999,416	141,428
Restricted for debt service	659,740	-	659,740	-
Unrestricted	7,827,960	689,150	8,517,110	3,150,886
Total net position	\$ 37,404,615	\$ 15,771,651	53,176,266	\$ 3,292,314

Amounts reported for business-type activities in the Statement of Net Position are different because: Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. An interfund receivable or payable has been recorded in the business-type activities for its share of the net income or loss of the internal service funds.

Net position of the Internal Service Funds	1,001,012
Net position of business-type activities	\$ 54,177,278

See accompanying notes to the Basic Financial Statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Proprietary Funds Statement of Changes in Net Position - Year Ended June 30, 2022

	Enterprise Funds			
	Utility Authority Fund	Airport Authority Fund	Total	Internal Service Funds
OPERATING REVENUES				
Charges for services:				
Water charges	\$ 4,180,822	\$ -	\$ 4,180,822	\$ -
Sewer charges	2,448,022	-	2,448,022	-
Water and sewer taps	81,036	-	81,036	-
Penalties	98,676	-	98,676	-
Non-payment fees	152,545	-	152,545	-
Sanitation charges	4,386,359	-	4,386,359	-
Landfill gate fees	519,699	-	519,699	-
Lab tests	16,126	-	16,126	-
Airport	-	1,448,405	1,448,405	-
Rentals	117,595	-	117,595	-
Transfer station fees	599,880	-	599,880	-
Recyclable products	8,089	-	8,089	-
Self insurance charges	-	-	-	3,010,463
Miscellaneous	30,548	18,149	48,697	1,105,002
Total operating revenues	<u>12,639,397</u>	<u>1,466,554</u>	<u>14,105,951</u>	<u>4,115,465</u>
OPERATING EXPENSES				
Public works administration	333,780	-	333,780	-
Utility billing	449,701	-	449,701	-
Water/sewer line maintenance	860,586	-	860,586	-
Water treatment plant	1,018,160	-	1,018,160	-
Wastewater treatment	871,193	-	871,193	-
Collection - solid waste	1,015,576	-	1,015,576	-
General government	174,794	-	174,794	-
Lake Durant	37,942	-	37,942	-
Disposal - solid waste	1,842,349	-	1,842,349	-
Airport	-	1,280,393	1,280,393	-
Claims expense	-	-	-	3,818,913
Depreciation and amortization expense	2,574,851	750,982	3,325,833	77,714
Total operating expenses	<u>9,178,932</u>	<u>2,031,375</u>	<u>11,210,307</u>	<u>3,896,627</u>
Operating income (loss)	3,460,465	(564,821)	2,895,644	218,838
NON-OPERATING REVENUES (EXPENSES)				
Investment income	44,376	6,814	51,190	2,814
Interest expense and fiscal charges	(858,574)	(8,809)	(867,383)	(1,898)
Total non-operating revenue (expenses)	<u>(814,198)</u>	<u>(1,995)</u>	<u>(816,193)</u>	<u>916</u>
Net income (loss) before contributions and transfers	2,646,267	(566,816)	2,079,451	219,754
Capital contributions	3,366,512	268,930	3,635,442	84,532
Transfers in	2,956,368	351,360	3,307,728	-
Transfers out	(4,760,094)	(170,199)	(4,930,293)	(40,000)
Change in net position	4,209,053	(116,725)	4,092,328	264,286
Total net position - beginning, restated	33,195,562	15,888,376	49,083,938	3,028,028
Total net position - ending	<u>\$ 37,404,615</u>	<u>\$ 15,771,651</u>	<u>\$ 53,176,266</u>	<u>\$ 3,292,314</u>
Change in net position - enterprise funds			\$ 4,092,328	
Amounts reported for business-type activities in the Statement of Activities are different because: Internal service funds are used by management to charge the costs of certain activities, such as insurance, to individual funds. An interfund receivable or payable has been recorded in the business-type activities for its share of the net income or loss of the				
Change in net position of the Internal Service Fund			65,651	
Change in the net position of the business-type activities			<u>\$ 4,157,979</u>	

See accompanying notes to the Basic Financial Statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Proprietary Funds Statement of Cash Flows - Year Ended June 30, 2022

	Enterprise Funds			Internal Service Funds
	Utilities Authority Fund	Airport Authority Fund	Total Proprietary Funds	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 13,089,265	\$ 1,457,432	\$ 14,546,697	\$ 4,115,465
Payments to suppliers	(3,213,766)	(977,419)	(4,191,185)	(3,569,237)
Payments to employees	(3,628,971)	(258,532)	(3,887,503)	(353,278)
Receipts of customer meter deposits	134,440	-	134,440	-
Refunds of customer meter deposits	(111,300)	-	(111,300)	-
Other receipts (payments)	72,920	(21,303)	51,617	-
Net Cash Provided by Operating Activities	6,342,588	200,178	6,542,766	192,950
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	2,956,368	351,360	3,307,728	-
Transfers to other funds	(4,760,094)	(170,199)	(4,930,293)	(3,768)
Net Cash Provided by (Used in) Noncapital Financing Activities	(1,803,726)	181,161	(1,622,565)	(3,768)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	(113,861)	(49,922)	(163,783)	-
Proceeds from capital grant and contributions	-	82,000	82,000	-
Principal paid on capital debt	(2,435,179)	(45,887)	(2,481,066)	(5,245)
Principal paid on leases	-	-	-	(54,610)
Interest and fiscal charges paid on capital debt and leases	(872,695)	(8,809)	(881,504)	(1,898)
Net Cash Provided by (Used in) Capital and Related Financing Activities	(3,421,735)	(22,618)	(3,444,353)	(61,753)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends	44,376	6,814	51,190	2,814
Net Cash Provided by Investing Activities	44,376	6,814	51,190	2,814
Net Increase in Cash and Cash Equivalents	1,161,503	365,535	1,527,038	130,243
Balances - beginning of the year	16,667,314	699,994	17,367,308	3,614,397
Balances - end of the year	\$ 17,828,817	\$ 1,065,529	\$ 18,894,346	\$ 3,744,640
Reconciliation to Statement of Net Position:				
Cash and cash equivalents	\$ 6,035,674	\$ 1,065,529	\$ 7,101,203	\$ 3,744,640
Current restricted cash and cash equivalents	11,793,143	-	11,793,143	-
	\$ 17,828,817	\$ 1,065,529	\$ 18,894,346	\$ 3,744,640
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	\$ 3,460,465	\$ (564,821)	\$ 2,895,644	\$ 218,838
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:				
Depreciation and amortization expense	2,574,851	750,982	3,325,833	77,714
Change in assets, liabilities and deferrals:				
Receivables	465,299	(7,379)	457,920	-
Advance to other funds	72,920	-	72,920	-
Lease receivable	(728,959)	(549,550)	(1,278,509)	-
Accounts payable	100,715	59,527	160,242	(1,765)
Accrued payroll liabilities	122,701	10,018	132,719	1,908
Advance from DCUA	-	(21,303)	(21,303)	-
Estimated liability for claims	-	-	-	(118,961)
Landfill closure liability	105,858	-	105,858	-
Meter deposit liability	23,140	-	23,140	-
Deferred inflows related to leases	713,528	547,807	1,261,335	-
Pension liability & related accounts	(553,267)	(32,687)	(585,954)	-
Accrued compensated absences	(14,663)	7,584	(7,079)	15,216
Net Cash Provided by Operating Activities	\$ 6,342,588	\$ 200,178	\$ 6,542,766	\$ 192,950
Noncash activities:				
Contributed capital assets received	\$ 3,366,512	\$ 209,930	\$ 3,576,442	\$ 84,532

See accompanying notes to the basic financial statements.

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

FOOTNOTES TO THE BASIC FINANCIAL STATEMENTS

Footnotes to the Basic Financial Statements:

1. Financial Reporting Entity

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

The City's financial reporting entity includes the primary government (City of Durant), blended component units, and discretely presented component units as follows:

The City of Durant –operates the public safety, culture and recreation, streets and public works, cemetery, and administrative activities

The City of Durant is a Council/Manager form of government with a population of approximately 18,589 located in Bryan County in southeastern Oklahoma. The City is governed by a five-member council and operates under state law and City ordinances through the three branches of democratic government:

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

The City provides typical municipal services such as public safety, culture and recreation, cemetery, streets and public works.

Blended Component Units [City Council serves as governing body (trustees)]:

The Durant City Utility Authority –operates the water, sewer, and sanitation facilities of the City.

The Durant Library Authority –operates to promote, own, construct, lease and finance charitable, scientific, literary or educational facilities or purposes.

The Durant Airport Authority –operates to develop, construct, plan, establish, install, and enlarge, improve, maintain, equip, operate, control and regulate air transportation facilities.

The Durant Development Authority –operates to stimulate economic growth and development of the City – would be reported as a blended component unit, but currently has no financial activity.

The Durant Tax Increment Finance Authority –operates to assist the Beneficiary, the State of Oklahoma, its Governmental Agencies, and private entities, agencies and citizens in implementing provisions of the Local Development Act.

Discretely Presented Component Units [Separate governing body (trustees) from the City Council]:

The Durant Industrial Authority –operates to finance, operate, construct and administer any public works improvements or facilities on behalf of the City

Durant Community Facilities Authority –operates to promote and develop public works projects or facilities, recreation and/or tourism, and educational opportunities.

Durant Tourism Economic Development Authority –operates to encourage, promote and foster tourism economic development.

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

2. Basis of Presentation and Accounting

Government-Wide Financial Statements:

The statements of net position and activities are reported on the accrual basis of accounting and the economic resources measurement focus. Under the accrual basis of accounting, revenues are recognized when earned and expenses (including depreciation and amortization) are recorded when the liability is incurred or economic asset used. In accordance with the economic resources measurement focus, all assets and liabilities, both current and noncurrent are reported, along with any related deferred outflows and deferred inflows.

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

- Public Safety – Fire, Police, Animal Control, Court, and Civil Emergency Management – fines and forfeitures, restricted operating grants and restricted capital grants and contributions
- Public works –Streets and City Garage – commercial vehicle and gasoline excise tax shared by the State, sidewalk and street repair fees, operating grants and contributions
- Cemetery – cemetery openings/closings and interments, operating grants and contributions
- Culture and recreation – swimming pool fees, library fees, multi-sports complex fees, operating and capital grants and contributions
- General Government – license and permits, mowing fees, reports and copy fees, digital mapping fees, operating grants and contributions
- Economic Development – Tax increment financing (TIF) taxes and operating grants and contributions

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

Governmental Funds:

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

- General Fund – accounts for all activities not accounted for in other special-purpose funds.

Special Revenue Funds:

- 1/4 % Sales Tax Economic Development - accounts for one-quarter cent sales tax restricted for economic development.
- 5/8 % Sales Tax Education Fund - accounts for five-eighths cent sales tax restricted for Durant Public Schools for education capital projects.
- Durant Tax Increment Finance Authority - accounts for TIF taxes restricted for repayment of Tax Increment Revenue bonds.

Capital Project Funds:

- 1% Sales Tax Revenue Fund - accounts for revenues received from the third-penny city sales tax, earmarked for capital improvements and related debt service.
- Capital Improvement Fund - accounts for capital expenditures of all departments, in all funds. Receives transfers from other funds as its main revenue source.

Aggregated Non-Major Funds (reported as Other Governmental Funds):

Special Revenue Funds:

- Special 911 Tax Fund - accounts for the revenues received from the emergency service fees on telephone bills. Funds are used to pay monthly service charges for the enhanced 911 system. Remaining funds may be used for other emergency communications needs.
- R.L Williams Library Fund - accounts for revenues received from library fines, copies, memorials, etc. Funds are used for operations of the library.
- Drug Enforcement Fund - accounts for revenues received by police department from a proportionate distribution of funds related to property received from drug forfeitures. Funds are expended for purposes of surveillance, communications and related expenditures.
- 1/4 % Sales Tax M.S. Fund - accounts for one-quarter cent sales tax restricted for transfer to DCFA for multi-sports complex.
- 1/4 % Sales Tax SOSU Fund - accounts for one-quarter cent sales tax restricted for transfer to DCFA for SOSU capital projects.
- 5% Lodging Tourism Tax Fund – accounts for 5% lodging/tourism tax restricted for transfer to Durant Tourism Economic Development Authority (DTEDA)

Capital Project Funds:

- DWRF Community Center & Library Fund – accounts for donation revenue for community center & library project.

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- Cemetery Care Fund - accounts for the transfer of 12.5% of revenue from cemetery lot sales and interment fees, which, with the exception of interest earnings, may only be used to purchase additional land and for major capital improvements to the cemetery. Interest earnings in the fund are transferred to Cemetery Operations Account, which is combined with the General Fund for report purposes.
- CDBG Fund - accounts for Community Development Block Grant funds in accordance with state and federal program guidelines.

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

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

The General Fund, 1% Sales Tax Revenue Fund, Capital Improvement Fund, 1/4% Sales Tax Economic Development Fund, 5/8% Sales Tax Education Fund, and Durant Tax Increment Finance Authority are considered major funds and are therefore displayed in separate columns. All other governmental funds are considered non-major funds and are aggregated under the column Other Governmental Funds.

Proprietary Funds:

When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds include enterprise funds and internal service funds. Enterprise funds are used to account for business-like activities provided to the general public. Internal service funds are used to account for business-type activities provided within the government. Proprietary funds are reported on the accrual basis of accounting and economic resources measurement focus. For example, proprietary fund capital assets are capitalized and depreciated and principal payments on long-term debt are recorded as a reduction to the liability. The City's enterprise funds are the Durant City Utilities Authority, and Durant Airport Authority. The City's internal service funds include the Employee Health Fund, Worker's Compensation Fund, and the Info Tech Service Fund.

The Durant City Utilities Authority Fund and the Durant Airport Authority Fund are considered major funds and are therefore displayed in separate columns.

3. Cash, Cash Equivalents, Deposits and Investments

For the purposes of the statement of net position, balance sheets, and statement of cash flows, cash and cash equivalents includes all demand and savings accounts, certificates of deposit or short-term investments with an original maturity of three-months or less. Revenue bond and promissory note trust account investments in open-ended mutual fund shares are also considered cash equivalents and are reported at the funds' current share prices.

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Investments consist of non-negotiable certificates of deposit whose original maturity term exceeds three months and mutual funds. These non-negotiable certificates of deposit are carried at cost. Marketable investments are carried at fair value.

The City of Durant is governed by the deposit and investment limitations of state law. The deposits and investments held at June 30, 2022 are as follows:

Deposits and Investments

PRIMARY GOVERNMENT:

<u>Type of Deposits and Investments</u>	<u>Maturities</u>	<u>Carrying Value</u>
Demand deposits		\$31,196,100
Time deposit	02/04/23	41,419
Cash on hand		4,065
	<u>Credit Rating</u>	
Mutual Funds - First United Money Market	not rated	11,218,956
Mutual Funds - Blackrock Liq Fedfd-Csh Res	AAAm	863,223
Total		<u>\$43,323,763</u>
Reconciliation to Statement of Net Position:		
Cash and cash equivalents		\$ 43,282,344
Investments		41,419
		<u>\$ 43,323,763</u>

COMPONENT UNITS:

Durant Industrial Authority:

<u>Type of Deposits and Investments</u>	<u>Maturities</u>	<u>Carrying Value</u>
Demand deposits		\$ 2,544,198
		<u>\$ 2,544,198</u>
Reconciliation to Statement of Net Position:		
Cash and cash equivalents		\$ 2,544,198
		<u>\$ 2,544,198</u>

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Durant Community Facilities Authority:

<u>Type of Deposits and Investments</u>	<u>Carrying Value</u>
Demand deposits	\$ 2,276,490
	Credit Rating
Mutual Funds - Goldman Sachs Financial Sq Trsy Oblig	AAAm 245,091
Total	<u>\$ 2,521,581</u>
Reconciliation to Statement of Net Position:	
Cash and cash equivalents	\$ 2,521,581
	<u>\$ 2,521,581</u>

Durant Tourism Economic Development Authority:

<u>Type of Deposits and Investments</u>	<u>Carrying Value</u>
Demand deposits	\$ 901,426
Total	<u>\$ 901,426</u>
Reconciliation to Statement of Net Position:	
Cash and cash equivalents	\$ 901,426
	<u>\$ 901,426</u>

Custodial Credit Risk – Exposure to custodial credit risk related to deposits exists when the City holds deposits that are uninsured and uncollateralized; collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the City’s name; or collateralized without a written or approved collateral agreement. Exposure to custodial credit risk related to investments exists when the City holds investments that are uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the City’s name.

The City’s policy as it relates to custodial credit risk is to secure its uninsured deposits with collateral, valued at no more than market value, at least at a level of 110% of the uninsured deposits and accrued interest thereon. As of June 30, 2022, the City’s deposits were fully collateralized.

Investment Interest Rate Risk - the City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City’s only investments are in open ended mutual funds.

Investment Credit Risk – The City has no investment policy that limits its investment choices other than the limitations of state law that generally authorize investments in:

- a. 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.

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- b. Certificates of deposit 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.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. 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.
- e. 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.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs a., b., c., d., and e.

Concentration of Investment Credit Risk - the City places no limit on the amount it may invest in any one issuer. The City had no investments in one issuer that exceeded the 10% threshold.

Restricted Cash and Investments - The amounts reported as restricted assets of the Enterprise Funds on the statement of net position are comprised of amounts held by the Durant City Utilities Authority and Durant Airport Authority for utility deposits (refunded upon termination of service or applied to final bill) and amounts held by the trustee bank related to debt activity. The restricted assets as of June 30, 2022 are as follows:

	Current Cash and cash Equivalents
Utility Deposits	\$ 574,187
OWRB Accounts (DCUA):	
2009A Principal Account	131,996
2009A Interest Account	68,523
2009B Principal Account	44,292
2009B Interest Account	23,606
2009B Construction Account	4
2010 Principal Account	55,599
2010 Interest Account	27,273
2012A Principal Account	12,235
2012A Interest Account	1,018
2012A Construction Account	14
2013 Principal Account	6,233
2013 Interest Account	3,725
2007 Revenue Account	4,701
2007 Project Account	78
2007 Principal Account	117,583
2007 Interest Account	33,479
2020 Construction Account	10,315,918
2020 Principal Account	243,564
2020 Interest Account	129,115
Total Restricted Assets	<u>\$ 11,793,143</u>

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4. Accounts and Leases Receivable

Accounts Receivable - Accounts receivable of the business-type activities consist of customers utilities services provided, both billed and unbilled, due at year end, reported net of allowance for uncollectible amounts. The governmental activities receivables include police fines receivables.

	Receivable	Allowance for Bad Debts	Net Receivable
Governmental Activities:			
Court Fines Receivable	\$ 664,023	\$ (597,621)	\$ 66,402
Business-Type Activities:			
Airport Receivables	\$ 42,429	\$ (12,619)	\$ 29,810
Utility Receivables	\$ 2,569,535	\$ (624,696)	\$ 1,944,839

Lease Receivable – The City and DCUA/DAA as a lessor, have entered into lease agreements involving land and buildings. The total amount of inflows of resources, including lease revenue and interest revenue recognized during the fiscal year was \$48,836 for governmental activities and \$133,524 for business-type activities. Lease receivable balances at June 30, 2022, were as follows:

	Governmental Lease Receivable
FBI - General Services Administration	\$ 123,722
Bryan County Government	79,197
GG&E - DAA	17,928
Matt Barnhill / 3B Grave Service LLC	39,147
	<u>\$ 259,994</u>
	Business-Type Lease Receivable
Verizon	\$ 88,484
T-Mobile	257,149
Trussworks	408,974
US Cellular	383,326
Air Evac EMS - DAA	34,452
Magnolia - DAA	106,124
	<u>\$ 1,278,509</u>

5. Capital Assets and Depreciation

Capital Assets:

Capital assets consist of land, land improvement, construction in progress, buildings and building improvements, machinery and equipment, and infrastructure. A capitalization threshold of \$5,000 is used to report capital assets with the exception of buildings and infrastructure assets which have a threshold of \$25,000. Capital assets are reported at actual or estimated historical cost. Estimated historical cost was used to value the majority of the assets acquired prior to June 30, 2003. Prior to July 1, 2003,

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governmental funds' infrastructure assets, such as streets, bridges, drainage systems and traffic signal systems were not capitalized. Infrastructure assets acquired since that date are recorded at cost. Donated capital assets are recorded at their fair value at the date of donation. For the year ended June 30, 2022, capital assets balances changed as follows:

Primary Government:

	Balance at July 1, 2021	Additions and Transfers	Disposals and Transfers	Balance at June 30, 2022
Governmental activities:				
Non-depreciable capital assets:				
Land	\$ 5,381,392	\$ -	\$ -	\$ 5,381,392
Construction-in-progress	1,594,454	1,744,078	(1,041,504)	2,297,028
Total non-depreciable assets at historical cost	6,975,846	1,744,078	(1,041,504)	7,678,420
Depreciable capital assets:				
Buildings	25,707,114	753,528	-	26,460,642
Improvements	4,452,629	-	-	4,452,629
Machinery and equipment	15,402,721	1,343,446	(216,782)	16,529,385
Infrastructure	84,686,343	-	-	84,686,343
Total depreciable assets at historical cost	130,248,807	2,096,974	(216,782)	132,128,999
Less accumulated depreciation				
Buildings	(8,028,299)	(645,659)	-	(8,673,958)
Improvements	(2,589,574)	(144,229)	-	(2,733,803)
Machinery and equipment	(10,242,214)	(823,750)	210,353	(10,855,611)
Infrastructure	(64,909,436)	(1,393,347)	-	(66,302,783)
Total accumulated depreciation	(85,769,523)	(3,006,985)	210,353	(88,566,155)
Lease assets:				
Machinery and equipment	-	592,474	-	592,474
Total lease assets being amortized	-	592,474	-	592,474
Less accumulated amortization				
Machinery and equipment	-	(190,237)	-	(190,237)
Total accumulated amortization	-	(190,237)	-	(190,237)
Total assets, net	44,479,284	(507,774)	(6,429)	43,965,081
Governmental activities assets, net	\$ 51,455,130	\$ 1,236,304	\$ (1,047,933)	\$ 51,643,501
Business-type activities:				
Non-depreciable capital assets:				
Land	\$ 2,674,435	\$ -	\$ -	\$ 2,674,435
Construction-in-progress	5,394,003	2,607,170	(1,989,363)	6,011,810
Total non-depreciable assets at historical cost	8,068,438	2,607,170	(1,989,363)	8,686,245
Depreciable capital assets:				
Buildings	33,568,297	-	-	33,568,297
Improvements	21,824,483	28,336	-	21,852,819
Machinery and equipment	12,999,129	2,694,416	-	15,693,545
Utility property and improvements	42,515,016	414,666	-	42,929,682
Total depreciable assets at historical cost	110,906,925	3,137,418	-	114,044,343
Less accumulated depreciation				
Buildings	(23,717,911)	(1,123,776)	-	(24,841,687)
Improvements	(10,111,908)	(604,482)	-	(10,716,390)
Machinery and equipment	(9,967,053)	(712,241)	-	(10,679,294)
Utility property and improvements	(18,250,655)	(896,900)	-	(19,147,555)
Total accumulated depreciation	(62,047,527)	(3,337,399)	-	(65,384,926)
Lease assets:				
Machinery and equipment	-	59,683	-	59,683
Total lease assets being amortized	-	59,683	-	59,683
Less accumulated amortization				
Machinery and equipment	-	(8,099)	-	(8,099)
Total accumulated amortization	-	(8,099)	-	(8,099)
Total assets, net	48,859,398	(148,397)	-	48,711,001
Business-type assets, net	\$ 56,927,836	\$ 2,458,773	\$ (1,989,363)	\$ 57,397,246

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Component Units:

	Balance at July 1, 2021	Additions and Transfers	Deductions and Transfers	Balance at June 30, 2022
COMPONENT UNITS:				
Durant Industrial Authority:				
Non-depreciable:				
Land	\$ 1,875,565	\$ 288,402	\$ (1,078,592)	\$ 1,085,375
Total non-depreciable assets at historical cost	<u>1,875,565</u>	<u>288,402</u>	<u>(1,078,592)</u>	<u>1,085,375</u>
Depreciable:				
Utility property and improvements	17,664	5,000	(5,000)	17,664
Total depreciable assets at historical cost	<u>17,664</u>	<u>5,000</u>	<u>(5,000)</u>	<u>17,664</u>
Less accumulated depreciation				
Utility property and improvements	(2,504)	(442)	417	(2,529)
Total accumulated depreciation	<u>(2,504)</u>	<u>(442)</u>	<u>417</u>	<u>(2,529)</u>
Net depreciable assets	<u>15,160</u>	<u>4,558</u>	<u>(4,583)</u>	<u>15,135</u>
Durant Industrial Authority capital assets, net	<u>\$ 1,890,725</u>	<u>\$ 292,960</u>	<u>\$ (1,083,175)</u>	<u>\$ 1,100,510</u>
Durant Community Facilities Authority:				
Non-depreciable:				
Land	\$ 266,000	\$ -	\$ -	\$ 266,000
Durant Community Facilities Authority capital assets, net	<u>\$ 266,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 266,000</u>

Depreciation/Amortization:

Depreciable capital assets are depreciated on a straight-line basis over useful lives. The range of estimated useful lives by type of asset is as follows: Buildings 20-40 years, Improvements other than buildings 20-50 years, Machinery and equipment 3-15 years, and Infrastructure 30-40 years.

Depreciation/amortization of capital assets is included in total expenses and is charged or allocated to the activities primarily benefiting from the use of the specific asset. Leased assets are amortized over the life of the associated contract. Depreciation/amortization expense has been allocated as follows:

Governmental Activities:		Business-Type Activities:	
General government	\$ 189,088	Water	\$ 804,941
Public safety	639,556	Sewer	1,159,563
Public works	1,477,411	Sanitation	610,347
Culture and recreation	691,965	Airport	747,548
Cemetery	8,965	Total depr/amort expense	<u>\$ 3,322,399</u>
Total depr/amort expense	<u>\$ 3,006,985</u>		
Transfers - accumulated depr.	-	Transfers - accumulated depr.	15,000
Total accumulated depr/amort	<u>\$ 3,006,985</u>	Total accumulated depr/amort	<u>\$ 3,337,399</u>

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6. Long-Term Debt and Debt Service Requirements

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

<u>Type of Debt</u>	<u>Balance July 1, 2021</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2022</u>	<u>Amounts Due Within a Year</u>
Governmental Activities:					
Notes Payable - Direct Borrowings/Placements	\$ 1,156,302	\$ -	\$ 265,957	\$ 890,345	\$ 227,816
Lease Obligations	-	592,474	192,281	400,193	192,995
Accrued Compensated Absences	1,892,132	189,214	306,280	1,775,066	177,506
Total Governmental Activities	<u>\$ 3,048,434</u>	<u>\$ 781,688</u>	<u>\$ 764,518</u>	<u>\$ 3,065,604</u>	<u>\$ 598,317</u>
Plus: Net Pension Liability				4,406,774	
				<u>\$ 7,472,378</u>	
Business-type Activities:					
Notes Payable - Direct Borrowings/Placements	\$ 26,139,892	\$ -	\$ 2,481,066	\$ 23,658,826	\$ 2,084,617
Lease Obligations	-	59,683	4,578	55,105	9,648
Landfill Closure Liability	457,016	105,858	-	562,874	28,144
Meter Deposit Liability	551,047	134,440	111,300	574,187	114,837
Accrued Compensated Absences	254,479	25,448	32,527	247,400	24,740
Total Business-Type Activities	<u>\$ 27,402,434</u>	<u>\$ 325,429</u>	<u>\$ 2,629,471</u>	<u>\$ 25,098,392</u>	<u>\$ 2,261,986</u>
Plus: Net Pension Liability				-	
				<u>\$ 25,098,392</u>	
Component Unit Debt:					
Durant Industrial Authority:					
Notes Payable - Direct Borrowings/Placements	\$ 642,724	\$ -	\$ 147,518	\$ 495,206	\$ 130,238
Accrued Compensated Absences	2,375	2,463	-	4,838	484
Total Durant Industrial Authority	<u>645,099</u>	<u>2,463</u>	<u>147,518</u>	<u>500,044</u>	<u>130,722</u>
Durant Community Facilities Authority:					
Notes Payable - Direct Borrowings/Placements	\$ 331,420	\$ -	\$ 92,894	\$ 238,526	\$ 98,138
Revenue Bonds Payable	4,870,000	-	1,320,000	3,550,000	1,380,000
Total Durant Community Facilities Authority	<u>5,201,420</u>	<u>-</u>	<u>1,412,894</u>	<u>3,788,526</u>	<u>1,478,138</u>
Total Component Unit Debt	<u>\$ 5,846,519</u>	<u>\$ 2,463</u>	<u>\$ 1,560,412</u>	<u>\$ 4,288,570</u>	<u>\$ 1,608,860</u>

Governmental activities long-term debt:

Notes Payable:

\$200,230 notes payable with First United Bank for a rescue pumper, payable in monthly installments of \$3,586, final payment due August 20, 2022, with interest at 2.85%	\$3,107
\$283,169 notes payable with Motorola for 911 equipment, payable in annual installments of \$45,451, final payment due December 31, 2025, with interest at 4.07%	179,517
\$499,590 notes payable with American Nation Bank for fire truck, payable in monthly installments of \$4,700, final payment due February 25, 2031, with interest at 2.375%	440,702
\$231,562 notes payable with Vision Bank for 5 police vehicles, payable in monthly installments of \$4,087, final payment due February 20, 2026, with interest at 2.251%	172,328
\$284,150 notes payable with Motorola for police body cameras, payable in annual installments of \$97,455, final payment due September 8, 2022, with interest at 2.882%	<u>94,691</u>
Total Notes Payable	<u>\$ 890,345</u>

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Current portion	\$ 227,816
Non-current portion	<u>662,529</u>
Total Notes Payable	<u>\$ 890,345</u>

Lease Obligations:

Current portion	\$ 192,995
Non-current portion	<u>207,198</u>
Total Lease Obligations	<u>\$400,193</u>

Accrued Compensated Absences:

Accrued compensated absences reported in the governmental activities are comprised of accrued vacation, holiday and compensatory time leave.

Current portion	\$ 177,506
Non-current portion	<u>1,597,560</u>
Total Accrued Compensated Absences	<u>\$1,775,066</u>

Net Pension Liability:

Current portion	\$ -
Non-current portion	<u>4,406,774</u>
Total Net Pension Liability	<u>\$4,406,774</u>

Business-type activities long-term debt:

Notes Payable - Direct Borrowings/Placements:

Note Payable (DCUA) to Oklahoma Water Resources Board dated June 18, 2019, original amount of \$4,000,000 with an annual interest rate of 1.51%, admin fee of 0.5%, due in semi-annual principal installments each March 15 and September 15 of \$100,000 beginning September 15, 2020, final installment due March 15, 2040. Collateral for this note is a pledge of revenues. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Borrower contained in this Loan Agreement or in the Local Note; 2) accelerate the payment of principal of and interest accrued on the Local Note; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the Local Note and any other Borrower indebtedness; 4) file suit to enforce or enjoin the action or inaction of the parties under the provisions of this Loan Agreement.

\$1,213,374

Note Payable (DCUA) to Oklahoma Water Resources Board dated June 1, 2020, original amount of \$12,935,000 with an annual interest rate of 1.2%, admin fee of 0.5%, due in semi-annual principal installments each March 15 and September 15 ranging from \$1,000 to \$612,000, beginning March 15, 2022, final installment due September 15, 2041. Collateral for this note is a pledge of revenues. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Borrower contained in this Loan Agreement or in the Local Note; 2) accelerate the payment of principal of and interest accrued on the Local Note; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the Local Note and any other Borrower indebtedness; 4) file suit to enforce or enjoin the action or inaction of the parties under the provisions of this Loan Agreement.

263,200

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Note Payable (DAA) to Vision Bank dated May 2, 2016, original amount of \$450,000 with an annual interest rate of 3.706%, due in monthly installments of \$4,493, final installment due May 1, 2026. The Note is unsecured. In the event of default, the lender may declare the entire principal amount of the Note and the accrued interest due and payable immediately. 192,252

Sales Tax & Utility Revenue Note (DCUA) to First United Trust Bank dated August 28, 2007, original amount of \$5,610,000 with an annual interest rate of 4.49%, due in semi-annual installments with principal ranging from \$80,000 to \$215,000, final installment due September 1, 2027. The collateral for this note is a pledge of revenues. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Authority contained in this Note Indenture; 2) acceleration of the payment of principal of and interest accrued on all notes; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the note; 4) file suit to enforce or enjoin the action or inaction of the borrower under the provisions of the Note Indenture. 2,075,000

Sales Tax & Utility Revenue Note (DCUA) to First United Trust Bank dated September 1, 2009, original amount of \$6,000,000 with an annual interest rate of 4.45%, due in semi-annual installments with principal ranging from \$90,000 to \$255,000, final installment due September 1, 2029. The collateral for this note is a pledge of revenues. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Authority contained in this Note Indenture; 2) acceleration of the payment of principal of and interest accrued on all notes; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the note; 4) file suit to enforce or enjoin the action or inaction of the borrower under the provisions of the Note Indenture. 2,925,000

Sales Tax & Utility Revenue Note (DCUA) to First United Trust Bank dated September 1, 2009, original amount of \$2,000,000 with an annual interest rate of 4.589%, due in semi-annual installments with principal ranging from \$25,000 to \$75,000, final installment due September 1, 2029. The collateral for this note is a pledge of revenues. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Authority contained in this Note Indenture; 2) acceleration of the payment of principal of and interest accrued on all notes; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the note; 4) file suit to enforce or enjoin the action or inaction of the borrower under the provisions of the Note Indenture. 975,000

Sales Tax & Utility Revenue Note (DCUA) to First United Trust Bank dated November 1, 2010, original amount of \$6,000,000 with an annual interest rate of 3.95%, due in semi-annual installments with principal ranging from \$100,000 to \$215,000, final installment due November 1, 2030. The collateral for this note is a pledge of sales tax and gross revenues of the system and a security interest in the lease agreement. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Authority contained in this Note Indenture; 2) acceleration of the payment of principal of and interest accrued on all notes; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the note; 4) file suit to enforce or enjoin the action or inaction of the borrower under the provisions of the Note Indenture. 3,130,000

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Sales Tax & Utility Revenue Note (DCUA) to First United Trust Bank dated April 23, 2020, original amount of \$13,280,000 with an annual interest rate of 3.00%, due in semi-annual installments with principal ranging from \$10,000 to \$625,000, final installment due March 1, 2035. The collateral for this note is a pledge of sales tax and gross revenues of the system and a security interest in the lease agreement. In the event of default, the lender may: 1) file suit for specific performance of any or all of the covenants of the Authority contained in this Note Indenture; 2) acceleration of the payment of principal of and interest accrued on all notes; 3) appoint temporary trustees to take over, operate and maintain the System on a profitable basis and ensure the payment of the principal of and interest on the note; 4) file suit to enforce or enjoin the action or inaction of the borrower under the provisions of the Note Indenture.

12,885,000

Total Notes Payable (Direct Borrowings/Placements)

\$23,658,826

Current portion

\$2,084,617

Non-current portion

21,574,209

Total Notes Payable (Direct Borrowings/Placements)

\$23,658,826

Lease Obligations:

Current portion

\$ 9,648

Non-current portion

45,457

Total Lease Obligations

\$55,105

Accrued Compensated Absences:

Accrued compensated absences reported in the business-type activities are comprised of accrued vacation, holiday and compensatory time leave.

Current portion

\$24,740

Non-current portion

222,660

Total Accrued Compensated Absences

\$247,400

Meter Deposit Liability:

Meter deposit liability reported in the business-type activities:

Current portion

\$114,837

Non-current portion

459,350

Total Meter Deposit Liability

\$574,187

Landfill Closure Liability:

Landfill closure liability reported in the business-type activities:

Current portion

\$28,144

Non-current portion

534,730

Total Landfill Closure Liability

\$562,874

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Component Unit long-term debt:

Notes Payable (DIA) – Direct Borrowings/Placements:

Notes payable of the Durant Industrial Authority to ODOC dated February 23, 2000, original amount of \$300,000 with an annual interest rate of 0%, due in monthly installments of \$1,250, final installment due February 1, 2023. The collateral for this note is a pledge of water and wastewater revenues. In the event of default, the lender may: 1) declare the entire principal amount of the Note and the accrued interest due and payable immediately. 2) charge a default rate of interest at 6% above the set per annum rate 3) charge a late fee not to exceed an amount equal to \$0.04 per each dollar of each payment not paid w/in 10 days of due date (not applicable if option #2 is elected) 4) charge a fee for collection costs. \$7,500

Notes payable of the Durant Industrial Authority to ODOC dated April 29, 2004, original amount of \$400,000 with an annual interest rate of 0%, due in monthly installments of \$1,667, final installment due January 1, 2025. The collateral for this note is a pledge of utility revenues. In the event of default, the lender may: 1) declare the entire principal amount of the Note and the accrued interest due and payable immediately. 2) charge a default rate of interest at 6% above the set per annum rate 3) charge a late fee not to exceed an amount equal to \$0.04 per each dollar of each payment not paid w/in 10 days of due date (not applicable if option #2 is elected) 4) charge a fee for collection costs. 48,333

Notes payable of the Durant Industrial Authority to ODOC dated May 8, 2003, original amount of \$500,000 with an annual interest rate of 0%, due in monthly installments of \$2,083, final installment due January 1, 2024. The collateral for this note is a pledge of utility revenues. In the event of default, the lender may: 1) declare the entire principal amount of the Note and the accrued interest due and payable immediately. 2) charge a default rate of interest at 6% above the set per annum rate 3) charge a late fee not to exceed an amount equal to \$0.04 per each dollar of each payment not paid w/in 10 days of due date (not applicable if option #2 is elected) 4) charge a fee for collection costs. 35,415

Note Payable of the Durant Industrial Authority to private individuals dated February 20, 2003, for land, original amount of \$700,000 with an annual interest rate of 5.5%, due in monthly installments of \$4,815, final installment due February 20, 2023. There is no collateral for this note. In the event of default, the lender may declare the entire principal amount of the Note and the accrued interest due and payable immediately. 37,740

Notes payable of the Durant Industrial Authority to ODOC dated August 25, 2006, original amount of \$400,000 with an annual interest rate of 0%, due in monthly installments of \$1,667, final installment due December 1, 2026. The collateral for this note is a pledge of utility revenues. In the event of default, the lender may: 1) declare the entire principal amount of the Note and the accrued interest due and payable immediately. 2) charge a default rate of interest at 6% above the set per annum rate 3) charge a late fee not to exceed an amount equal to \$0.04 per each dollar of each payment not paid w/in 10 days of due date (not applicable if option #2 is elected) 4) charge a fee for collection costs. 262,895

Notes payable of the Durant Industrial Authority to ODOC dated November 8, 2006, original amount of \$399,956 with an annual interest rate of 0%, due in monthly installments of \$1,666, final installment due September 1, 2027. The collateral for this note is a pledge of utility revenues. In the event of default, the lender may: 1) declare the entire principal amount of the Note and the accrued interest due and payable immediately. 2) charge a default rate of interest at 6% above the set per annum rate 3) charge a late fee not to exceed an amount equal to \$0.04 per each dollar of each payment not paid w/in 10 days of due date (not applicable if option #2 is elected) 4) charge a fee for collection costs. 103,323

\$495,206

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Current portion	\$ 130,238
Non-current portion	<u>364,968</u>
Total Notes Payable (Direct Borrowings/Placements)	<u>\$495,206</u>

Accrued Compensated Absences (DIA):

Accrued compensated absences reported in the component unit activities are comprised of accrued vacation, holiday and compensatory time leave.

Current portion	\$484
Non-current portion	<u>4,354</u>
Total Accrued Compensated Absences	<u>\$4,838</u>

Notes Payable (DCFA) – Direct Borrowing/Placement:

Sales Tax Revenue Note (DCFA) to First United Bank dated February 1, 2007, original amount of \$1,275,000 with an annual interest rate of 5.6%, due in monthly installments of \$9,099, final installment due October 30, 2024. Final draw-downs equal \$1,085,320. Collateral for this note is a pledge sales tax revenues. In the event of default, the lender may: 1) pursue any available remedy at law or equity by suit, action, foreclosure, mandamus or other proceeding to enforce the payment of the principal of, premium, if any, and interest on the indebtedness then Outstanding; 2) enforce and compel the performance of the duties and obligations of the Authority as set for within the Note.

\$ 238,526

Current portion	\$ 98,138
Non-current portion	<u>140,388</u>
Total Notes Payable (Direct Borrowing/Placement)	<u>\$ 238,526</u>

Revenue Bonds Payable (DCFA):

Refunding revenue bonds payable of the Durant Community Facilities Authority dated December 22, 2011, original amount of \$14,115,000 with an annual interest rate of 3.1%, due in semi-annual principal installments each May 1 and November 1 ranging from \$350,000 to \$735,000 beginning November 1, 2012, final installment due November 1, 2024.

\$ 3,550,000

Current portion	\$1,380,000
Non-current portion	<u>2,170,000</u>
Total Revenue Bonds Payable	<u>\$3,550,000</u>

Long-term debt service requirements to maturity:

Year Ending June 30,	Governmental Activities			
	Notes Payable - Direct Borrowings/Placements		Lease Obligations	
	Principal	Interest	Principal	Interest
2023	\$ 227,816	\$ 23,659	\$ 192,995	\$ 1,978
2024	133,720	17,168	118,328	1,057
2025	137,594	13,294	37,436	586
2026	142,531	9,376	23,614	366
2027	50,968	5,429	23,827	152
2028-2031	<u>197,716</u>	<u>9,071</u>	<u>3,993</u>	<u>5</u>
Total	<u>\$ 890,345</u>	<u>\$ 77,997</u>	<u>\$ 400,193</u>	<u>\$ 4,144</u>

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Business-Type Activities				
<u>Year Ending June 30,</u>	<u>Notes Payable - Direct Borrowings/Placements</u>		<u>Lease Obligations</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 2,084,617	\$ 1,018,766	\$ 9,648	\$ 348
2024	2,161,412	942,732	20,147	249
2025	2,243,274	861,609	15,023	135
2026	2,310,949	778,619	4,723	73
2027	2,347,000	693,355	4,766	31
2028-2032	10,770,374	2,303,081	798	1
2033-2037	9,081,000	914,439	-	-
2038-2042	5,331,000	232,615	-	-
Subtotal	\$ 36,329,626	\$ 7,745,216	\$ 55,105	\$ 837
Less: Amount not yet drawn	(12,670,800)			
Total	\$ 23,658,826			

Component Units		
<u>Durant Industrial Authority</u>		
<u>Year Ending June 30,</u>	<u>Notes Payable-Direct Borrowings/Placements</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 130,238	\$ 782
2024	70,413	-
2025	48,331	-
2026	39,998	-
2027	39,998	-
2028-2032	103,334	-
2033-2035	62,894	-
Total	\$ 495,206	\$ 782

Durant Community Facilities Authority				
<u>Year Ending June 30,</u>	<u>Notes Payable-Direct Borrowings/Placements</u>		<u>Revenue Bonds Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2023	\$ 98,138	\$ 11,049	\$ 1,380,000	\$ 99,510
2024	103,844	5,342	1,435,000	56,343
2025	36,544	450	735,000	11,392
Total	\$ 238,526	\$ 16,841	\$ 3,550,000	\$ 167,245

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Component Unit – Conduit Debt:

<u>Original Debt</u>	<u>Project</u>	<u>Remaining Principal</u>
Durant Tax Increment Finance Authority:		
Durant TIF Authority Rev Bonds 2017A \$ 20,433,380	(1) Commercial Metals Co mill site	\$ 12,829,563
Durant TIF Authority Rev Bonds 2017B \$ 3,100,000	(1) Commercial Metals Co mill site	3,100,000

(1) Commercial Metals Co mill site Tax Apportionment Bonds

The Tax Apportionment Bonds were issued to fund reimbursement of a portion of the projected plant construction and equipping costs of a technologically advanced processing building having the operational capability of producing steel products. The TIF Bonds were issued in two series, with the senior series purchased by a group of banking institutions with locations in the City and the junior series purchased by Durant Industrial Authority (DIA). The TIF Bonds would not be a general obligation bond of the City and would not be recourse to the City. The TIF Bonds would be secured only by the TIF Revenues. The TIF Revenues would be limited to the amount of the incentive provided to the Company, plus any amounts necessary (i) to pay interest and other financing costs, including costs of issuance, as well as to fund any capitalized interest and reasonably required reserves associated with the TIF Bonds, and/or (ii) to pay or reimburse the costs incurred or to be incurred by or on behalf of the City or the TIF Trust in implementing and administering this Project Plan. The City began receiving incremental taxes in 2018. These are paid to the trustee bank to be applied to the debt. If the incremental taxes are insufficient to service the debt, the Durant TIF Authority has no further liability. The apportionment of the TIF Revenues shall begin on the effective date of the debt, or July 3, 2017, and shall continue for that period required for the payment of the TIP Costs, or a period not to exceed twenty-five (25) full fiscal years, whichever is less. It is expected that TIP Revenues generated during the initial sixteen (16) years following the Effective Date will be sufficient to pay all TIF Costs and that the Increment District would terminate at such time.

Landfill Closure Liability:

State and federal laws and regulations require the City to place a final cover on its construction and demolition landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for eight years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the City reports a portion of these costs as an operating expense of the Utilities Authority in each fiscal year. The current period expense amount is based upon the amount of landfill capacity used as of each fiscal year end.

The \$562,874 reported as accrued landfill closure cost liability at June 30, 2022, represents the cumulative amount of such costs reported to date based on the use of 85.37% of the estimated capacity of the landfill. The Authority will recognize the remaining estimated costs of closure and post-closure care in the amount of \$96,432 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2022. The Authority expects to close the landfill in the year 2023 and actual costs may be higher or lower at that time due to inflation, changes in technology or changes in regulations.

The City has qualified under the Department of Environmental Quality (DEQ) financial assurance test relating to these future closure and post-closure care costs, whereby the City's overall financial condition and other submitted information serves as evidence of the City's ability to pay for the closure and post-closure care costs when the landfill is actually closed. As such, the City is not required to fund an escrow trust account for these costs.

Pledge of Future Revenues

Sales Tax and Utility Net Revenues Pledge - The City has pledged, for debt covenant coverage purposes, three cents (or 69%) of future sales tax revenues, and net utility revenues to repay the \$6,000,000 of the 2010 Sales Tax and Utility Revenue Note, \$6,000,000 of the 2009A Sales Tax and Utility Revenue Note, \$2,000,000 of the 2009B Sales Tax and Utility Revenue Note, \$5,610,000 of the 2007 Sales Tax Revenue Note, \$4,000,000 of the 2019 OWRB ORF Note, \$12,935,000 of the 2020 OWRB ORF Note, and \$13,280,000 of the 2020 Sales Tax & Utility Revenue Note. Proceeds from the notes provided for the purchase or construction of capital assets. The notes are payable from the pledged sales tax revenues and net utility revenues. The notes are payable through 2030, 2029, 2029, 2027, 2040, 2041 and 2035 respectively. The total principal and interest, including amounts not yet drawn as of June 30, 2022, payable for the remainder of the life of these notes are \$43,868,409. Pledged sales taxes in the current year were \$14,442,716 and net utility revenues and interest were \$3,106,776. Maximum annual debt service payments of \$4,233,401 for the applicable debt were 24.1% of pledged sales taxes and net utility revenues.

Sales Tax Revenue Pledge – Component Unit (DCFA) – The City has pledged one-half cent of future sales tax revenues to repay the \$14,115,000 of the 2011 Refunding Sales Tax Revenue Bonds and the \$1,275,000 of the 2007 Sales Tax Revenue Note. Proceeds from the notes provided for the purchase or construction of capital assets. The notes are payable from the pledged sales tax revenue. The notes are payable through 2024 and 2025. The total principal and interest for the remainder of the life of these notes are \$3,972,612. Pledged sales taxes received in the current year were \$2,390,152. Current annual debt service payments of \$1,572,314 for the applicable debt were 65.8% of pledged and transferred sales taxes.

7. Net Position and Fund Balances

Net Position:

Net position as reported in the government-wide and proprietary fund financial statements is displayed in three components:

- a. *Net investment in capital assets* - Consists of capital assets and related accounts, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. *Restricted net position* - Consists of net position with constraints placed on the use either by 1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or 2) law through constitutional provisions or enabling legislation.
- c. *Unrestricted net position* - All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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

Fund Balances

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:

- a. Nonspendable – includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- b. Restricted – consists of fund balance with constraints place on the use of resources 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.
- c. Committed – includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the city's highest level of decision-making authority. The City's highest level of decision-making authority is made by ordinance. The City currently reports no committed fund balance. Public trusts reported as governmental funds use a resolution as their highest level of decision-making authority.
- d. Assigned – includes amounts that are constrained by the city's intent to be used for specific purposes but are neither restricted nor committed. Assignments of fund balance may be made by city council action or management decision when the city council has delegated that authority. Assignments for transfers and interest income for governmental funds are made through the budgetary process.
- e. Unassigned – represents fund balance that has not been assigned to other funds and has not been restricted, committed, or assigned to specific purposes within the general fund.

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

Proprietary fund equity is classified the same as in the government-wide statements.

The following tables show the fund balance classifications as shown on the Governmental Funds Balance Sheet:

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	General Fund	1/4% Economic Development Fund	5/8% Sales Tax Education Fund	Durant Tax Increment Finance Authority	Capital Improvement Fund	1% Sales Tax Revenue Fund	Other Governmental Funds	Total
Fund Balance:								
Restricted For:								
Economic development	\$ -	\$ 3,737,805	\$ -	\$ 1,083,759	\$ -	\$ -	\$ -	\$ 4,821,564
Education	-	-	456,450	-	-	-	-	456,450
Capital improvements and debt service	-	-	-	-	264,600	646,480	305,274	1,216,354
Cemetery	-	-	-	-	-	-	125,934	125,934
Multi-sports complex	-	-	-	-	-	-	162,039	162,039
SOSU capital projects	-	-	-	-	-	-	162,039	162,039
Public safety	-	-	-	-	-	-	3,628	3,628
Nutrition	40,000	-	-	-	-	-	-	40,000
Community center & library	-	-	-	-	-	-	127,533	127,533
Library	2,800	-	-	-	-	-	45,853	48,653
Sub-total Restricted	42,800	3,737,805	456,450	1,083,759	264,600	646,480	932,300	7,164,194
Assigned to:								
Economic development	-	1,716,949	-	-	-	-	-	1,716,949
Capital improvements and debt service	-	-	-	-	3,348,930	1,681	-	3,350,611
Public safety	-	-	-	-	-	-	146	146
Community center & library	-	-	-	-	-	-	805,003	805,003
Library	-	-	-	-	-	-	2,644	2,644
Insurance	174,863	-	-	-	-	-	-	174,863
Christmas lighting	1,026	-	-	-	-	-	-	1,026
Beautification	112,634	-	-	-	-	-	-	112,634
Cemetery	83,710	-	-	-	-	-	21,640	105,350
Recreation	350,462	-	-	-	-	-	-	350,462
E911 services	-	-	-	-	-	-	801,749	801,749
Budget balancing purposes	1,720,000	-	-	-	-	-	-	1,720,000
Sub-total Assigned	2,442,695	1,716,949	-	-	3,348,930	1,681	1,631,182	9,141,437
Unassigned	7,167,913	-	-	-	-	-	-	7,167,913
Total Fund Balance	\$ 9,653,408	\$ 5,454,754	\$ 456,450	\$ 1,083,759	\$ 3,613,530	\$ 648,161	\$ 2,563,482	\$ 23,473,544

Restricted Net Position – Governmental Activities

The following table shows the net position restricted for other purposes as shown on the Government-Wide Statement of Net Position:

Fund	Restricted By	Amount
1/4% Economic Development Fund	Enabling legislation	\$ 3,737,805
5/8% Sales Tax Education Fund	Enabling legislation	456,450
1% Sales Tax Revenue Fund	Enabling legislation	646,480
1/4% Sales Tax M.S. Fund	Enabling legislation	162,039
1/4% Sales Tax SOSU Fund	Enabling legislation	162,039
General Fund	External parties	42,800
Capital Improvement Fund	External parties	264,600
DWRF Community Center & Library Fund	External parties	127,533
R.L. Williams Library Fund	External parties	45,853
CDBG Grant Fund	External parties	305,274
Drug Enforcement Fund	State statutes and/or debt indentures	3,628
Cemetery Care Fund	State statutes and/or debt indentures	125,934
		<u>\$ 6,080,435</u>

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8. Internal and Interfund Balances and Transfers

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

Transfers:

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

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Nature of Transfer</u>
General Fund	Capital Improvement	\$3,017,500	Capital purchase
General Fund	Special 911 Tax Fund	561,260	Operational subsidy
General Fund	Durant City Utilities Authority	77,600	Reimbursement of expenses
General Fund	Durant Airport Authority Fund	190,831	Operational subsidy
1% Sales Tax Revenue Fund	Capital Improvement	2,120,997	Capital projects/debt service
1% Sales Tax Revenue Fund	Durant City Utilities Authority	2,659,308	Sales tax transfer
Capital Improvement Fund	General Fund	225,000	Reimbursement of expenses
Capital Improvement Fund	Durant City Utilities Authority	54,592	Debt payments
Special 911 Tax Fund	General Fund	5,922	Operational subsidy
Cemetery Care Fund	General Fund	200	Cemetery annual interest
CDBG Fund	Durant City Utilities Authority	4,339	City match for capital project
Durant Airport Authority Fund	General Fund	9,670	Reimbursement of expenses
Durant Airport Authority Fund	Durant City Utilities Authority	160,529	Debt payments
Durant City Utilities Authority	General Fund	4,355,261	Sales tax transfer
Durant City Utilities Authority	Capital Improvement	10,000	Operational subsidy
Durant City Utilities Authority	Durant Airport Authority Fund	160,529	Debt payments
Durant City Utilities Authority	General Fund	234,304	Reimbursement of expenses
		<u>\$ 13,847,842</u>	

Reconciliation to fund financial statements:

	<u>Transfers In</u>	<u>Transfers Out</u>	<u>Net Transfers</u>
Governmental Funds	\$ 10,540,114	\$ (8,917,549)	\$ 1,622,565
Enterprise Funds	3,307,728	(4,930,293)	(1,622,565)
Total	<u>\$ 13,847,842</u>	<u>\$ (13,847,842)</u>	<u>\$ -</u>

Reconciliation to statement of activities:

	<u>Governmental</u>	<u>Business-Type</u>
Net transfers	\$ 1,622,565	\$ (1,622,565)
Reclassification of capital asset activity	(3,576,442)	3,576,442
Reclassification of activities at the govt-wide statements	717,181	(717,181)
Total Transfers - Internal Activity	<u>\$ (1,236,696)</u>	<u>\$ 1,236,696</u>

Interfund Balances:

<u>Due From</u>	<u>Due To</u>	<u>Amount</u>	<u>Nature of Balance</u>
E911 Fund	General Fund	\$ 498	Service fees initially posted to wrong account
Total		<u>\$ 498</u>	

Reconciliation to Fund Financial Statements:

	<u>Due From</u>	<u>Due To</u>	<u>Internal Service Funds</u>	<u>Net Internal Balances</u>
Governmental Funds	\$ 498	\$ (498)	\$ (1,001,099)	\$ (1,001,099)
Proprietary Funds	-	-	1,001,099	1,001,099
Total	<u>\$ 498</u>	<u>\$ (498)</u>	<u>\$ -</u>	<u>\$ -</u>

9. Sales and Property Tax

Sales Tax:

The City levies a 4.375 cent sales tax on each dollar of taxable sales of which is recorded as follows:

- 2 cents recorded as revenue within the General Fund then transferred to the Durant City Utilities Authority for pledging purposes as required by resolution. Any unused portion is transferred back to the General Fund.
- 1 cent recorded as revenue within the 1% Sales Tax Revenue Fund then transferred to the Durant City Utilities Authority as required by bond indenture for debt service. Any unused portion is transferred back to the 1% Sales Tax Revenue Fund.
- 1/4 cent recorded as revenue within the 1/4 % Sales Tax Economic Development Fund to be used for economic development.
- 1/4 cent recorded as revenue within the 1/4 % Sales Tax M.S. Fund to be transferred to the Durant Community Facilities Authority for debt service.
- 1/4 cent recorded as revenue within the 1/4 % Sales Tax S.O.S.U. Fund to be transferred to the Durant Community Facilities Authority for debt service.
- 5/8 cent recorded as revenue within the 5/8% Sales Tax Education Fund to be transferred to and used by Durant Public Schools for education-related capital projects.

Property Tax:

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

10. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City manages these various risks of loss by securing commercial insurance for general liability and physical property and being self-insured for workers compensation. For workers compensation, the City has a third-party administrator for the claims process. Claims Administrative Services and the City signed an agreement for these services, effective November 22, 2011. Management believes such insurance coverage is sufficient to preclude any significant losses to the City. Settled claims have not exceeded this insurance coverage in any of the past three fiscal years.

Claims Liability Analysis – Internal Service Funds:

The claims liabilities related to the risks of loss that are retained reports a liability for claims if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. Such accrued losses include an estimated liability for incurred but not reported claims based on past historical experience.

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For the risk management internal service self-insurance funds, changes in the estimated claims liability for the City from July 1, 2019, to June 30, 2022, are as follows:

	Employee Health	Worker's Compensation	Total Internal Service
Claims liability, June 30, 2019	\$ -	\$ 765,154	\$ 765,154
Claims incurred and changes in estimates	2,699,321	181,605	2,880,926
Claims paid	(2,699,321)	(267,648)	(2,966,969)
Claims liability, June 30, 2020	-	679,111	679,111
Claims incurred and changes in estimates	2,539,632	199,714	2,739,346
Claims paid	(2,539,632)	(252,822)	(2,792,454)
Claims liability, June 30, 2021	-	626,003	626,003
Claims incurred and changes in estimates	2,550,077	484,232	3,034,309
Claims paid	(2,550,077)	(603,193)	(3,153,270)
Claims liability, June 30, 2022	\$ -	\$ 507,042	\$ 507,042
Assets available to pay claims at June 30, 2022	\$ 2,523,392	\$ 691,899	\$ 3,215,291

11. Contingencies

Litigation:

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

Federal and State Award Programs:

The City of Durant participates in various federal or state grant/loan programs from year to year. In 2022, the City's involvement in federal and state award programs was material. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, the purpose of which is to ensure compliance with the specific conditions of the grant or loan. The City has not been notified of any noncompliance with federal or state award requirements. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

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12. Outstanding Notes Receivable – City and Component Units

The component units have five outstanding notes receivable as of June 30, 2022.

The Durant Industrial Authority executed a \$400,000 note receivable in April 2004 with Cardinal FG Company at a zero percent (0%) interest rate, due in 240 monthly installments of \$1,667, maturity date January 2025	\$52,359
The Durant Industrial Authority executed a \$399,956 note receivable in November 2006 with Eagle Suspensions, Inc at a zero percent (0%) interest rate, due in 240 monthly installments of \$1,666, maturity date September 2027	103,320
The Durant Industrial Authority executed a \$400,000 note receivable in August 2006 with Earth Biofuels at a zero percent (0%) interest rate, due in 240 monthly installments of \$1,667, maturity date October 2023 . In the prior year, it was determined that this note receivable meets the definition of uncollectible; therefore, an allowance was recorded in the DIA to offset this receivable.	283,417
The Durant Industrial Authority executed a \$520,000 note receivable in August 2012 with PharmcareOK at a zero percent (0%) interest rate, due in 120 monthly installments of \$4,333, maturity date January 2023	45,990
The Durant Industrial Authority executed a \$700,000 forgivable note receivable in July 2016 with Bruce Packing Company, Inc. at a zero percent (0%) interest rate, forgivable in 3 annual amounts of \$233,333, beginning July 21, 2021 and maturing on July 21, 2023	466,667
The Durant Industrial Authority executed a \$750,000 note receivable (w/\$225,000 forgivable Portion) in October 2021 with SG Echo, LLC at a zero percent (0%) interest rate, due in 90 monthly installments of \$8,333, 27 months forgivable if full compliance with terms of agreement, maturity date April 2029	<u>750,000</u>
Total Notes Receivable – DIA	1,701,753
Less: Allowance for Uncollectible	<u>(283,417)</u>
Notes Receivable – DIA, net	<u>\$1,418,336</u>

The following schedule shows the current year activity related to these notes receivable:

	Beginning Balance	Additions	Deletions	Ending Balance
DIA:				
Cardinal FG Company	72,359	-	20,000	52,359
Abbott Family LLC/Pharmcare	97,990	-	52,000	45,990
Eagle Suspension	123,318	-	19,998	103,320
Earth Biofuels	283,417	-	-	283,417
Earth Biofuels-Allowance	(283,417)	-	-	(283,417)
SG Echo, LLC	-	750,000	-	750,000
Bruce Packing Company dba BrucePac	700,000	-	233,333	466,667
Total	<u>\$ 993,667</u>	<u>\$ 750,000</u>	<u>\$ 325,331</u>	<u>\$ 1,418,336</u>

13. Pension Plan Participation

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

- Oklahoma Firefighter's Pension and Retirement System (OFPRS) – a statewide cost-sharing plan
- Oklahoma Police Pension and Retirement System (OPPRS) – a statewide cost-sharing plan
- Oklahoma Municipal Retirement System Master Defined Benefit Plan and Trust (OkMRF) – an agent multiple-employer defined benefit plan
- Oklahoma Municipal Retirement System Defined Contribution Plan (OkMRF) – an agent multiple-employer defined contribution plan

Firefighters' Plan:

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

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

Normal Retirement:

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

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

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the in-the-line-of-duty pension is \$150.60 with less than 20 years of service or \$7.53 per year of service, with a maximum of 30 years.

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

Contributions - The contributions requirements of the Plan are at an established rate determined by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 9% percent of their annual pay. Participating cities are required to contribute 14% of the employees' annual pay. Contributions to the pension plan from the City were \$292,878. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$661,454 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 \$487,968. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the City reported a liability of \$4,406,774 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The City's proportion of the net pension liability was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2021. Based upon this information, the City's proportion was .6691%.

For the year ended June 30, 2022, the City recognized pension expense (benefit) of (\$75,536). At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,598,237	\$ 77,390
Changes of assumptions	-	97,742
Net difference between projected and actual earnings on pension plan investments	-	3,503,198
Changes in proportion and differences between City contributions and proportionate share of contributions	271,045	186,803
City contributions during measurement date	1,804	7,003
City contributions subsequent to the measurement date	292,878	-
Total	<u>\$ 2,163,964</u>	<u>\$ 3,872,136</u>

\$292,878 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

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Year ended June 30:

2023	\$	(310,691)
2024		(379,168)
2025		(493,054)
2026		(818,137)
	<u>\$</u>	<u>(2,001,050)</u>

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

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

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.

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	20%	3.53%
Domestic equity	47%	5.73%
International equity	15%	8.50%
Real estate	10%	7.97%
Other assets	8%	4.73%

Discount Rate- The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by 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.

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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	\$ 6,886,497	\$ 4,406,774	\$ 2,330,739

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.

Police Plan:

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

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

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

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

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Contributions - The contributions requirements of the Plan are at an established rate determine by Oklahoma Statute and are not based on actuarial calculations. Employees are required to contribute 8% percent of their annual pay. Participating cities are required to contribute 13% of the employees' annual pay. Contributions to the pension plan from the City were \$326,228. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$277,864 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 \$211,878. These on-behalf payments did not meet the criteria of a special funding situation.

Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the City reported an asset of \$3,582,947 for its proportionate share of the net pension asset. The net pension asset was measured as of June 30, 2021, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2021. The City's proportion of the net pension asset was based on the City's contributions received by the pension plan relative to the total contributions received by pension plan for all participating employers as of June 30, 2021. Based upon this information, the City's proportion was .7469%.

For the year ended June 30, 2022, the City recognized pension expense (benefit) of (\$360,142). At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 51,443	\$ 141,418
Changes of assumptions	54,485	-
Net difference between projected and actual earnings on pension plan investments	-	2,613,637
Changes in proportion and differences between City contributions and proportionate share of contributions	13,997	15,791
City contributions during measurement date	2,510	11,916
City contributions subsequent to the measurement date	326,228	-
Total	<u>\$ 448,663</u>	<u>\$ 2,782,762</u>

\$326,228 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 or addition to the net pension liability (asset) in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:		
2023	\$	(598,136)
2024		(525,949)
2025		(664,989)
2026		(876,295)
2027		5,042
	<u>\$</u>	<u>(2,660,327)</u>

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

Inflation:	2.75%
Salary increases:	3.5% to 12% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
Cost-of-living adjustments:	Police officers eligible to receive increased benefits according to repealed Section 50-120 of Title 11 of the Oklahoma Statutes pursuant to a court order receive an adjustment of 1/3 to 1/2 of the increase or decrease of any adjustment to the base salary of a regular police officer, based on an increase in base salary of 3.5% (wage inflation).
Mortality rates:	Active employees (pre-retirement) RP-2000 Blue Collar Healthy Combined table with age set back 4 years with fully generational improvement using Scale AA. Active employees (post-retirement) and nondisabled pensioners: RP-2000 Blue Collar Healthy Combined table with fully generational improvement using scale AA. Disabled pensioners: RP-2000 Blue Collar Healthy Combined table with age set forward 4 years.

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

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

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	3.22%
Domestic equity	4.55%
International equity	8.50%
Real estate	7.97%
Private Equity	9.36%
Commodities	0.00%

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

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Employers' net pension liability (asset)	\$ (1,343,714)	\$ (3,582,947)	\$ (5,476,386)

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

OkMRF Defined Benefit Plan:

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

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

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Eligibility Factors and Benefit Provisions

<u>Provision</u>	As of 07/01/21 <u>OkMRF Plan</u>
a. Eligible to participate	Full-time employees except police, firefighters and other employees who are covered under an approved system.
b. Period Required to Vest	7 years of credited service
c. Eligibility for Distribution	-Normal retirement at age 65 with 7 years of service -Early retirement at age 55 with 7 years of service -Disability retirement upon disability with 7 years of service -Death benefit with 7 years of service for married employees
d. Benefit Determination Base	Final average salary - the average of the five highest consecutive annual salaries out of the last 10 calendar years of service
e. Benefit Determination Methods:	
Normal Retirement	2.625% of final average salary multiplied by credited years of service
Early Retirement	Actuarially reduced benefit based upon age, final average salary, and years of service at termination
Disability Retirement	Same as normal retirement
Death Benefit	50% of employees accrued benefit, but terminates upon spouse re-marriage
Prior to 7 Years of Service	No benefits
f. Benefit Authorization	Benefits are established and amended by City Council adoption of an ordinance in accordance with O.S. Title, 11, Section 48-101-102
g. Form of Benefit Payments	Normal form is a 60 months certain and life thereafter basis. Employee may elect, with City consent, option form based on actuarial equivalent.

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B. Employees Covered by Benefit Terms

	<u>City</u>	<u>DIA</u>	<u>Total</u>
Active Employees	128	0	128
Deferred Vested Former Employees	42	0	42
Retirees or Retiree Beneficiaries	<u>70</u>	<u>0</u>	<u>70</u>
Total	<u>240</u>	<u>0</u>	<u>240</u>

Contribution Requirements-The City Council has the authority to set and amend contribution rates by ordinance for the OkMRF defined benefit plan in accordance with O.S. Title 11, Section 48-102. The contribution rates for the current fiscal year have been made in accordance with an actuarially determined rate. The actuarially determined rate is 5.25% of covered payroll as of 7-1-22 and 7.23% of covered payroll as of 7-1-21. For the year ended June 30, 2022, the City recognized \$475,415 of employer contributions to the plan which is more than the actuarially determined amount based on covered payroll of \$6,247,240.

Actuarial Assumptions

Date of Last Actuarial Valuation	July 1, 2021
a. Actuarial cost method	Entry age normal
b. Rate of Return on Investments and Discount Rate	7.25%
c. Projected Salary Increase	Varies between 7.5% and 4.5% based on age
d. Post Retirement Cost-of-Living Increase	Benefits (attributable to service prior to 1/1/2010) in payment status are adjusted each July 1 st based on the percentage change in the CPI. The maximum increase or decrease in any year is 3%.
e. Inflation Rate	2.75%
f. Mortality Table	UP 1994, with projected mortality improvement
g. Percent of married employees	100%
h. Spouse age difference	3 years (female spouses younger)
i. Turnover	Select and ultimate rates Ultimate rates are age-related as shown Additional rates per thousand are Added during the first 5 years:
	Year 1: 225
	Year 2: 140
	Year 3: 100
	Year 4: 70
	Year 5: 40

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (2.75%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of July 1, 2021 are summarized in the following table:

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

Changes in Net Pension Liability – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2021 which is also the measurement date. There were several changes in assumptions or changes in benefit terms that affected measurement of the total pension liability. There were no changes between the measurement date of July 1, 2021 and the City’s report ending date of June 30, 2022, that would have had a significant impact on the net pension liability. The following table reports the components of changes in net pension liability:

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	SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET)		
	Increase (Decrease)		
	Total Pension Liability	Plan Net Position	Net Pension Liability (Asset)
	(a)	(b)	(a) - (b)
Balances Beginning of Year	<u>\$ 25,243,702</u>	<u>\$ 24,681,957</u>	<u>\$ 561,745</u>
Changes for the Year:			
Service cost	592,412	-	592,412
Interest expense	1,848,312	-	1,848,312
Differences between expected and actual experience	(609,076)	-	(609,076)
Contributions--City	-	440,305	(440,305)
Contributions--members	-	289,293	(289,293)
Net investment income	-	6,774,152	(6,774,152)
Benefits paid	(1,221,164)	(1,221,164)	-
Plan administrative expenses	-	(50,213)	50,213
Net Changes	<u>610,484</u>	<u>6,232,373</u>	<u>(5,621,889)</u>
Balances End of Year	<u>\$ 25,854,186</u>	<u>\$ 30,914,330</u>	<u>\$ (5,060,144)</u>

Sensitivity of the net pension liability (asset) to changes in the discount rate-The following presents the net pension liability (asset) of the City, calculated using the discount rate of 7.5 percent, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
Net Pension Liability (Asset)	\$ (1,854,909)	\$ (5,060,144)	\$ (7,720,246)

The City reported (\$997,786) in pension expense (benefit) for the year ended June 30, 2022. At June 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources			Deferred Inflows of Resources		
	Primary Government	DIA	Total	Primary Government	DIA	Total
Differences between expected and actual experience	\$ 4,102	\$ -	\$ 4,102	\$ 682,410	\$ -	\$ 682,410
Changes of assumptions	186,680	-	186,680	-	-	-
Net difference between projected and actual earnings on pension plan investments	-	-	-	3,410,855	-	3,410,855
Changes in proportion and differences between City contributions and proportionate share of contributions	5,348	67	5,415	4,674	737	5,411
City contributions during measurement date	9,399	1,379	10,778	10,103	687	10,790
City contributions subsequent to the measurement date	475,415	-	475,415	-	-	-
Total	<u>\$ 680,944</u>	<u>\$ 1,446</u>	<u>\$ 682,390</u>	<u>\$ 4,108,042</u>	<u>\$ 1,424</u>	<u>\$ 4,109,466</u>

The \$475,415 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 or addition to the net pension liability (asset) in the year ended June 30, 2023.

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

	<u>Total</u>	<u>Primary Government</u>	<u>DIA</u>
Year ended June 30:			
2023	\$ (1,121,608)	\$ (1,121,684)	\$ 76
2024	(965,158)	(965,104)	(54)
2025	(827,134)	(827,134)	-
2026	(988,591)	(988,591)	-
	\$ (3,902,491)	\$ (3,902,513)	\$ 22

OkMRF Defined Contribution Plan:

The City has also provided a defined contribution plan and trust known as the City of Durant 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 Bank One of Oklahoma City. The defined contribution plan is available to all full-time employees except those participating in state fire or police programs. Benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate upon employment, and are required to make contributions to the plan of 5% (not to exceed 10%), effective July 1, 2001. By City ordinance, the City, as employer, intends to make contributions to the plan at a variable rate effective July 1, 2001. Voluntary nondeductible contributions by employees shall be allowed under the provisions of the plan. The City's contributions for each employee (and interest allocated to the employee's account) are vested at a rate of 100% after 7 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. The authority to establish and amend the provisions of the plan rests with the City Council.

By City adopted ordinance in 2007, a plan for the City Manager and Assistant City Manager was approved in which employees in these positions contribution rate is 7% and employer contribution rate is 13% and they are immediately vested (no year limit).

For the year ended June 30, 2022, the City contributed \$18,657 to the plan, while the employee contributions totaled \$53,035.

OkMRF issues separate plan financial statements which may be obtained by contacting the Oklahoma Municipal Retirement Fund, 100 N. Broadway, Oklahoma City, Oklahoma, 73102.

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REQUIRED SUPPLEMENTARY INFORMATION

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Budgetary Comparison Schedule (Budgetary Basis) – Year Ended June 30, 2022

	GENERAL FUND			
	Budgeted Amounts		Actual Amounts	Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance:	\$ 3,500,000	\$ 3,662,229	\$ 8,425,268	\$ 4,763,039
Resources (Inflows):				
Taxes	10,884,340	10,884,340	13,450,305	2,565,965
Intergovernmental	637,275	697,080	655,619	(41,461)
Charges for services	102,400	102,400	132,344	29,944
Fines and forfeitures	434,000	434,000	568,878	134,878
Licenses and permits	428,500	428,500	361,554	(66,946)
Investment income	18,000	18,000	21,747	3,747
Miscellaneous	141,950	227,553	198,978	(28,575)
Other financing sources	4,783,673	5,290,573	4,901,173	(389,400)
Total Resources	17,430,138	18,082,446	20,290,598	2,208,152
Amounts available for appropriation	20,930,138	21,744,675	28,715,866	6,971,191
Charges to Appropriations (Outflows):				
City Administration	693,428	736,447	719,984	16,463
City Clerk	159,371	113,569	103,115	10,454
City Treasurer	357,289	395,374	377,143	18,231
City Attorney	238,050	100,000	54,731	45,269
General Government	769,185	915,186	457,801	457,385
Neighborhood Services	341,419	440,325	361,288	79,037
Police	5,460,073	5,372,663	5,066,965	305,698
Fire	3,669,688	3,861,415	3,672,783	188,632
Municipal Court	169,864	182,504	135,731	46,773
Civil Emergency Management	327,479	352,896	332,559	20,337
Community Development	343,257	321,644	288,621	33,023
Economic Development	184,831	255,804	217,924	37,880
Streets	3,667,296	1,620,024	1,053,204	566,820
City Garage	348,789	355,669	184,769	170,900
Parks, Recreation and General Services	960,690	957,518	843,351	114,167
Swimming Pool	152,812	164,812	124,593	40,219
Public Library	675,235	785,662	754,899	30,763
Senior Citizens Center	115,977	178,803	108,380	70,423
Other Financing Uses - Transfers Out	2,295,405	4,634,360	4,423,640	210,720
Total Charges to Appropriations	20,930,138	21,744,675	19,281,481	2,463,194
Ending Budgetary Fund Balance	\$ -	\$ -	\$ 9,434,385	\$ 9,434,385

Unaudited

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Budgetary Comparison Schedule (Budgetary Basis) – Year Ended June 30, 2022, Continued

SPECIAL REVENUE - 1/4% ECONOMIC DEVELOPMENT FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ 2,188,662	\$ 2,188,662	\$ 5,561,487	\$ 3,372,825
Resources (Inflows):				
Taxes	1,018,980	1,018,980	1,203,559	184,579
Investment income	5,000	5,000	7,158	2,158
Transfers in - component unit	52,000	52,000	52,000	-
Amounts available for appropriation	<u>3,264,642</u>	<u>3,264,642</u>	<u>6,824,204</u>	<u>3,559,562</u>
Charges to appropriations (outflows):				
Economic development	2,905,192	1,895,192	-	1,895,192
Transfers out - component unit	359,450	1,369,450	1,369,450	-
Total Charges to Appropriations	<u>3,264,642</u>	<u>3,264,642</u>	<u>1,369,450</u>	<u>1,895,192</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,454,754</u>	<u>\$ 5,454,754</u>

SPECIAL REVENUE - 5/8% SALES TAX EDUCATION FUND				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance	\$ -	\$ -	\$ 434,750	\$ 434,750
Resources (Inflows):				
Taxes	2,835,450	2,835,450	3,414,255	578,805
Amounts available for appropriation	<u>2,835,450</u>	<u>2,835,450</u>	<u>3,849,005</u>	<u>1,013,555</u>
Charges to appropriations (outflows):				
General government	2,835,450	2,835,450	3,392,555	(557,105)
Total Charges to Appropriations	<u>2,835,450</u>	<u>2,835,450</u>	<u>3,392,555</u>	<u>(557,105)</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,450</u>	<u>\$ 456,450</u>

SPECIAL REVENUE - DURANT TAX INCREMENT FINANCE AUTHORITY				
	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Beginning Budgetary Fund Balance, Restated	\$ 3,494	\$ 3,494	\$ 2,371,259	\$ 2,367,765
Resources (Inflows):				
Taxes	2,529,244	2,529,244	1,244,452	(1,284,792)
Investment income	-	-	455	455
Amounts available for appropriation	<u>2,532,738</u>	<u>2,532,738</u>	<u>3,616,166</u>	<u>1,083,428</u>
Charges to appropriations (outflows):				
Economic development	2,532,738	2,532,738	2,532,407	331
Total Charges to Appropriations	<u>2,532,738</u>	<u>2,532,738</u>	<u>2,532,407</u>	<u>331</u>
Ending Budgetary Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,083,759</u>	<u>\$ 1,083,759</u>

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Footnotes to Budgetary Comparison Schedules:

1. The City prepares its budgets for all funds on the modified accrual basis of accounting with the exception of payroll accruals and certain expenditures related to on-behalf payments for police and fire and tax apportionment revenue transfers. For budgetary purposes expenditures are recorded in the period the invoice is received, except for payroll expenditures that are recorded when paid. All unexpended encumbrances lapse at year-end and therefore are not recorded as expenditures for budgetary purposes.
2. The legal level of appropriation control is the department level within a fund. Transfers of appropriation within a fund require the approval of the City Manager. All supplemental appropriations require the approval of the City Council. Supplemental appropriations must be filed with the Office of the State Auditor and Inspector.
3. The budgetary basis differs from the modified accrual basis as shown in the schedule below:

	<u>General Fund</u>
Total budgetary amounts available for appropriation	\$28,715,866
Current year on-behalf payments made by state	939,318
Less: Other financing sources	(4,901,173)
Beginning budgetary fund balance	<u>(8,425,268)</u>
 Actual revenues per Statement of Revenues and Expenditures and Changes in Fund Balance	 <u>\$16,328,743</u>
 Total budgetary charges to appropriations	 \$19,281,481
Net difference in prior year and current year payroll accruals	(35,671)
Less: Other financing uses	(4,423,640)
Current year on-behalf payments made by state	<u>939,318</u>
Actual expenditures and transfers per Statement of Revenues and Expenditures and Changes in Fund Balance	<u>\$15,761,488</u>

4. In the 5/8% Sales Tax Education Fund, the City had a negative variance in the following department and for the following amount:

5/8% Sales Tax Education Fund - General Government	(\$557,105)
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Unaudited

CITY OF DURANT, OKLAHOMA
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Schedules of Required Supplementary Information

SCHEDULE OF THE CITY OF DURANT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022
City's proportion of the net pension liability	0.688374%	0.685132%	0.650685%	0.662943%	0.643774%	0.676549%	0.656971%	0.669146%
City's proportionate share of the net pension liability	\$7,078,874	\$7,272,054	\$7,949,524	\$8,337,995	\$7,246,617	\$7,148,870	\$8,093,308	\$4,406,774
City's covered-employee payroll	\$1,788,012	\$1,868,206	\$1,900,625	\$1,951,518	\$1,914,700	\$2,097,823	\$2,106,650	\$2,105,993
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	396%	389%	418%	427%	378%	341%	384%	209%
Plan fiduciary net position as a percentage of the total pension liability	68.12%	68.27%	64.87%	66.61%	70.73%	72.85%	69.98%	84.24%

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

Notes to Schedule:

Only eight years are presented because 10-year data is not yet available.
Current measurement date is June 30, 2021

SCHEDULE OF CITY CONTRIBUTIONS

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Statutorially required contribution	\$ 262,072	\$ 266,089	\$ 273,213	\$ 268,059	\$ 293,695	\$ 294,930	\$ 294,192	\$ 292,878
Contributions in relation to the statutorially required contribution	262,072	266,089	273,213	268,059	293,695	294,930	294,192	292,878
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll	\$ 1,868,206	\$ 1,900,625	\$ 1,951,518	\$ 1,914,700	\$ 2,097,823	\$ 2,106,650	\$ 2,105,993	\$ 2,079,143
Contributions as a percentage of covered-employee payroll	14.03%	14.00%	14.00%	14.00%	14.00%	14.00%	13.97%	14.09%

Notes to Schedule:

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

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Schedules of Required Supplementary Information
SCHEDULE OF THE CITY OF DURANT'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years*

	2015	2016	2017	2018	2019	2020	2021	2022
City's proportion of the net pension liability (asset)	0.8113%	0.8804%	0.8469%	0.8646%	0.7956%	0.7485%	0.7924%	0.7469%
City's proportionate share of the net pension liability (asset)	\$ (273,169)	\$ 35,899	\$ 1,296,951	\$ 66,503	\$ (378,977)	\$ (47,783)	\$ 910,053	\$ (3,582,947)
City's covered-employee payroll	\$ 2,191,728	\$ 2,395,574	\$ 2,498,075	\$ 2,674,985	\$ 2,393,906	\$ 2,447,776	\$ 2,660,910	\$ 2,463,796
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	12.46%	1.50%	51.92%	2.49%	15.83%	1.95%	34.20%	145.42%
Plan fiduciary net position as a percentage of the total pension liability	101.53%	99.82%	93.50%	99.68%	101.89%	100.24%	95.80%	117.07%

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

Notes to Schedule:

Only eight years are presented because 10-year data is not yet available.
Current year measurement date is June 30, 2021.

SCHEDULE OF CITY CONTRIBUTIONS
OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Statutorially required contribution	\$ 312,317	\$ 324,679	\$ 347,748	\$ 313,991	\$ 317,698	\$ 345,918	\$ 322,718	\$ 326,228
Contributions in relation to the statutorially required contribution	312,317	324,679	347,748	313,991	317,698	345,918	322,718	326,228
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered-employee payroll	\$ 2,395,574	\$ 2,498,075	\$ 2,674,985	\$ 2,393,906	\$ 2,447,776	\$ 2,660,910	\$ 2,463,796	\$ 2,483,593
Contributions as a percentage of covered-employee payroll	13.04%	13.00%	13.00%	13.12%	12.98%	13.00%	13.10%	13.14%

Notes to Schedule:

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

CITY OF DURANT, OKLAHOMA
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Required Supplementary Information
Oklahoma Municipal Retirement Fund

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

Last Eight Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Total pension liability								
Service cost	\$ 474,442	\$ 504,423	\$ 535,334	\$ 520,170	\$ 567,186	\$ 498,246	\$ 586,155	\$ 592,412
Interest	1,339,625	1,397,991	1,511,043	1,524,210	1,617,469	1,670,475	1,802,092	1,848,312
Changes of benefit terms	-	-	-	-	-	-	10,144	-
Differences between expected and actual experience	-	224,049	(1,156,893)	73,474	(557,229)	13,151	(630,750)	(609,076)
Changes of assumptions	-	-	-	577,148	-	598,473	-	-
Benefit payments, including refunds of member contributions	(555,849)	(618,337)	(719,024)	(720,157)	(874,167)	(968,910)	(1,084,067)	(1,221,164)
Net change in total pension liability	1,258,218	1,508,126	170,460	1,974,845	753,259	1,811,435	683,574	610,484
Total pension liability - beginning	17,083,785	18,342,003	19,850,129	20,020,589	21,995,434	22,748,693	24,560,128	25,243,702
Total pension liability - ending (a)	\$ 18,342,003	\$ 19,850,129	\$ 20,020,589	\$ 21,995,434	\$ 22,748,693	\$ 24,560,128	\$ 25,243,702	\$ 25,854,186
Plan fiduciary net position								
Contributions - employer	\$ 493,430	\$ 461,861	\$ 442,455	\$ 467,299	\$ 358,545	\$ 386,867	\$ 407,750	\$ 440,305
Contributions - member	174,621	177,044	179,833	186,706	178,254	182,243	245,863	289,293
Net investment income	2,676,643	532,000	176,438	2,411,380	1,609,044	1,571,394	988,086	6,774,152
Benefit payments, including refunds of member contributions	(555,849)	(618,337)	(719,024)	(720,157)	(874,167)	(968,910)	(1,084,067)	(1,221,164)
Administrative expense	(39,638)	(39,943)	(38,554)	(42,698)	(46,535)	(48,991)	(49,785)	(50,213)
Net change in plan fiduciary net position	2,749,207	512,625	41,148	2,302,530	1,225,141	1,122,603	507,847	6,232,373
Plan fiduciary net position - beginning	16,220,856	18,970,063	19,482,688	19,523,836	21,826,366	23,051,507	24,174,110	24,681,957
Plan fiduciary net position - ending (b)	\$ 18,970,063	\$ 19,482,688	\$ 19,523,836	\$ 21,826,366	\$ 23,051,507	\$ 24,174,110	\$ 24,681,957	\$ 30,914,330
Net pension liability (asset) - ending (a) - (b)	\$ (628,060)	\$ 367,441	\$ 496,753	\$ 169,068	\$ (302,814)	\$ 386,018	\$ 561,745	\$ (5,060,144)
Plan fiduciary net position as a percentage of the total pension liability	103.42%	98.15%	97.52%	99.23%	101.33%	98.43%	97.77%	119.57%
Covered employee payroll	\$ 4,936,396	\$ 5,050,820	\$ 5,146,282	\$ 5,529,720	\$ 5,092,952	\$ 5,208,258	\$ 5,487,903	\$ 5,785,855
Net pension liability (asset) as a percentage of covered-employee payroll	12.72%	7.27%	9.65%	3.06%	5.95%	7.41%	10.24%	-87.46%

Notes to Schedule:

Only eight years are presented because 10-year data is not yet available.
This information includes activity for the City and the DIA, a discretely presented component unit.

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Required Supplementary Information
Oklahoma Municipal Retirement Fund

Schedule of Employer Contributions

Last Eight Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$ 462,585	\$ 443,916	\$ 483,908	\$ 358,544	\$ 386,867	\$ 399,519	\$ 527,094	\$ 451,675
Contributions in relation to the actuarially determined contribution	462,585	443,916	483,908	358,544	386,867	407,750	440,305	475,415
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,231)</u>	<u>\$ 86,789</u>	<u>\$ (23,740)</u>
Covered employee payroll	\$ 5,050,820	\$ 5,146,282	\$ 5,529,720	\$ 5,092,952	\$ 5,208,258	\$ 5,487,903	\$ 5,785,855	\$ 6,247,240
Contributions as a percentage of covered-employee payroll	9.16%	8.63%	8.75%	7.04%	7.43%	7.43%	7.61%	7.61%

Notes to Schedule:

- Only eight years are presented because 10-year data is not yet available.
- Latest Valuation Date: July 1, 2021
- Actuarially determined contribution rate is calculated as of July 1, 2014, July 1, 2015, July 1, 2016, July 1, 2017, July 1, 2018, July 1, 2019 and July 1, 2020
 Fiscal year 2014-2015 contributions were at a rate of 9.13%.
 Fiscal year 2015-2016 contributions are set at a rate of 8.59%.
 Fiscal year 2016-2017 contributions are set at a rate of 8.76%.
 Fiscal year 2017-2018 contributions are set at a rate of 7.04%.
 Fiscal year 2018-2019 contributions are set at a rate of 7.43%.
 Fiscal year 2019-2020 contributions are set at a rate of 7.28%.
 Fiscal year 2020-2021 contributions are set at a rate of 9.11%. City decided to have employees pay 1.5% of this instead of the City, therefore, the true city contribution rate is 7.61%.
 Fiscal year 2021-2022 contributions are set at a rate of 7.23%. City decided to continue paying the prior year percentage rate of 7.61%.
- Methods and assumptions used to determine contribution rates:
 Actuarial cost method - Entry age normal
 Amortization method - Level percent of payroll, closed
 Remaining amortization period - 22 years
 Asset valuation method - Actuarial:
 Smoothing period - 4 years
 Recognition method - Non-asymptotic
 Corridor - 70% - 130%
 Salary increases - 4.50% to 7.50% (varies by attained age)
 Investment rate of return - 7.25%
- This information includes activity for the City and DIA, a discretely presented component unit

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SUPPLEMENTARY INFORMATION

CITY OF DURANT, OKLAHOMA
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Combining Balance Sheet – General Fund Accounts – June 30, 2022

	General Fund Accounts						Total
	General Fund	Cemetery Operations Account	Beautification Account	Christmas Lighting Account	Insurance Cash Account	Multi-Sports Complex Account	
ASSETS							
Cash and cash equivalents	\$ 8,152,999	\$ 98,665	\$ 117,162	\$ 1,026	\$ 174,863	\$ 360,225	\$ 8,904,940
Due from other governments	1,723,121	-	-	-	-	-	1,723,121
Miscellaneous taxes receivable	135,922	-	-	-	-	-	135,922
Court fines receivable, net	66,402	-	-	-	-	-	66,402
Other receivables	23,390	1,000	-	-	-	-	24,390
Lease receivables	202,919	39,147	17,928	-	-	-	259,994
Total assets	<u>\$ 10,304,753</u>	<u>\$ 138,812</u>	<u>\$ 135,090</u>	<u>\$ 1,026</u>	<u>\$ 174,863</u>	<u>\$ 360,225</u>	<u>\$ 11,114,769</u>
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES							
Liabilities:							
Accounts payable	\$ 343,238	\$ 15,970	\$ 2,995	\$ -	\$ -	\$ 1,774	\$ 363,977
Accrued payroll liabilities	503,672	-	-	-	-	7,989	511,661
Due to other funds	498	-	-	-	-	-	498
Due to other governments	7,167	-	-	-	-	-	7,167
Due to bondholders	387	-	-	-	-	-	387
Unearned revenue	201,577	-	-	-	-	-	201,577
Total liabilities	<u>1,056,539</u>	<u>15,970</u>	<u>2,995</u>	<u>-</u>	<u>-</u>	<u>9,763</u>	<u>1,085,267</u>
Deferred Inflows of Resources:							
Deferred inflows-leases	206,215	39,132	19,461	-	-	-	264,808
Unavailable revenue	111,286	-	-	-	-	-	111,286
Total deferred inflows of resources	<u>317,501</u>	<u>39,132</u>	<u>19,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>376,094</u>
Fund balances:							
Restricted	42,800	-	-	-	-	-	42,800
Assigned	1,720,000	83,710	112,634	1,026	174,863	350,462	2,442,695
Unassigned	7,167,913	-	-	-	-	-	7,167,913
Total fund balances	<u>8,930,713</u>	<u>83,710</u>	<u>112,634</u>	<u>1,026</u>	<u>174,863</u>	<u>350,462</u>	<u>9,653,408</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 10,304,753</u>	<u>\$ 138,812</u>	<u>\$ 135,090</u>	<u>\$ 1,026</u>	<u>\$ 174,863</u>	<u>\$ 360,225</u>	<u>\$ 11,114,769</u>

CITY OF DURANT, OKLAHOMA
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Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Fund Accounts – Year Ended June 30, 2022

	General Fund	Cemetery Operations Account	Beautification Account	Christmas Lighting Account	Insurance Cash Account	Multi-Sports Complex Account	Total
REVENUES							
Taxes	\$ 13,450,305	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,450,305
Intergovernmental	1,594,937	-	-	-	-	-	1,594,937
Charges for services	132,344	48,844	-	-	-	99,154	280,342
Licenses and permits	361,554	-	-	-	-	-	361,554
Fines and forfeitures	568,878	-	-	-	-	-	568,878
Investment income	21,747	282	319	3	-	705	23,056
Miscellaneous	198,978	3,036	16,467	-	-	3,024	221,505
Total revenues	<u>16,328,743</u>	<u>52,162</u>	<u>16,786</u>	<u>3</u>	<u>-</u>	<u>102,883</u>	<u>16,500,577</u>
EXPENDITURES							
Current:							
General government	2,078,297	-	14,859	-	333,516	-	2,426,672
Public safety	10,049,716	-	-	-	-	-	10,049,716
Public works	1,534,094	-	-	-	-	-	1,534,094
Culture, tourism and recreation	1,838,549	-	-	-	-	370,376	2,208,925
Cemetery	-	130,219	-	-	-	-	130,219
Economic development	219,186	-	-	-	-	-	219,186
Capital Outlay	41,646	-	-	-	-	74,014	115,660
Total expenditures	<u>15,761,488</u>	<u>130,219</u>	<u>14,859</u>	<u>-</u>	<u>333,516</u>	<u>444,390</u>	<u>16,684,472</u>
Excess (deficiency) of revenues over expenditures	567,255	(78,057)	1,927	3	(333,516)	(341,507)	(183,895)
OTHER FINANCING SOURCES (USES)							
Interaccount transfers	(576,449)	95,590	-	-	141,783	339,076	-
Transfers in	4,580,261	200	-	-	249,896	-	4,830,357
Transfers out	(3,847,191)	-	-	-	-	-	(3,847,191)
Transfer from component unit	320,912	-	-	-	22,321	135,000	478,233
Total other financing sources and uses	<u>477,533</u>	<u>95,790</u>	<u>-</u>	<u>-</u>	<u>414,000</u>	<u>474,076</u>	<u>1,461,399</u>
Net change in fund balances	<u>1,044,788</u>	<u>17,733</u>	<u>1,927</u>	<u>3</u>	<u>80,484</u>	<u>132,569</u>	<u>1,277,504</u>
Fund balances - beginning	<u>7,885,925</u>	<u>65,977</u>	<u>110,707</u>	<u>1,023</u>	<u>94,379</u>	<u>217,893</u>	<u>8,375,904</u>
Fund balances - ending	<u>\$ 8,930,713</u>	<u>\$ 83,710</u>	<u>\$ 112,634</u>	<u>\$ 1,026</u>	<u>\$ 174,863</u>	<u>\$ 350,462</u>	<u>\$ 9,653,408</u>

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

Combining Balance Sheet – Nonmajor Governmental Funds – June 30, 2022

	SPECIAL REVENUE FUNDS				
	Special 911 Tax Fund	R.L. Williams Library Fund	Drug Enforcement Fund	1/4% Sales Tax M.S. Fund	1/4% Sales Tax SOSU Fund
ASSETS					
Cash and cash equivalents	\$ 772,060	\$ 7,078	\$ 3,774	\$ -	\$ -
Investments	-	41,419	-	-	-
Miscellaneous taxes receivable	-	-	-	-	-
Due from other funds	498	-	-	-	-
Due from other governments	-	-	-	162,039	162,039
Other receivables	54,063	-	-	-	-
Total assets	<u>\$ 826,621</u>	<u>\$ 48,497</u>	<u>\$ 3,774</u>	<u>\$ 162,039</u>	<u>\$ 162,039</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 1,708	\$ -	\$ -	\$ -	\$ -
Accrued payroll liabilities	23,164	-	-	-	-
Due to other component unit	-	-	-	-	-
Total liabilities	<u>24,872</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources:					
Unavailable revenue	-	-	-	-	-
Fund balances:					
Restricted	-	45,853	3,628	162,039	162,039
Assigned	801,749	2,644	146	-	-
Total fund balances	<u>801,749</u>	<u>48,497</u>	<u>3,774</u>	<u>162,039</u>	<u>162,039</u>
Total liabilities and fund balances	<u>\$ 826,621</u>	<u>\$ 48,497</u>	<u>\$ 3,774</u>	<u>\$ 162,039</u>	<u>\$ 162,039</u>

(Continued)

Combining Balance Sheet – Nonmajor Governmental Funds – June 30, 2022, (Continued)

	SPECIAL REVENUE FUNDS		CAPITAL PROJECT FUNDS		
	5% Lodging Tourism Tax Fund	DWRF Community Center & Library Fund	Cemetery Care Fund	CDBG Fund	TOTALS
ASSETS					
Cash and cash equivalents	\$ -	\$ 932,536	\$ 147,574	\$ 305,274	\$ 2,168,296
Investments	-	-	-	-	41,419
Miscellaneous taxes receivable	41,759	-	-	-	41,759
Due from other funds	-	-	-	-	498
Due from other governments	-	-	-	788	324,866
Other receivables	-	-	-	-	54,063
Total assets	<u>\$ 41,759</u>	<u>\$ 932,536</u>	<u>\$ 147,574</u>	<u>\$ 306,062</u>	<u>\$ 2,630,901</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,708
Accrued payroll liabilities	-	-	-	-	23,164
Due to other component unit	41,759	-	-	-	41,759
Total liabilities	<u>41,759</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>66,631</u>
Deferred Inflows of Resources:					
Unavailable revenue	-	-	-	788	788
Fund balances:					
Restricted	-	127,533	125,934	305,274	932,300
Assigned	-	805,003	21,640	-	1,631,182
Total fund balances	<u>-</u>	<u>932,536</u>	<u>147,574</u>	<u>305,274</u>	<u>2,563,482</u>
Total liabilities and fund balances	<u>\$ 41,759</u>	<u>\$ 932,536</u>	<u>\$ 147,574</u>	<u>\$ 306,062</u>	<u>\$ 2,630,901</u>

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

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

	SPECIAL REVENUE FUNDS				
	Special 911 Tax Fund	R.L. Williams Library Fund	Drug Enforcement Fund	1/4% Sales Tax M.S. Fund	1/4% Sales Tax SOSU Fund
REVENUES					
Taxes	\$ 441,960	\$ -	\$ -	\$ 1,203,559	\$ 1,203,559
Intergovernmental	-	-	1,556	-	-
Charges for services	97,607	-	-	-	-
Investment earnings	1,576	106	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	541,143	106	1,556	1,203,559	1,203,559
EXPENDITURES					
Current:					
Public safety	628,252	-	170	-	-
Debt Service:					
Principal	36,653	-	-	-	-
Interest and other charges	8,798	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	673,703	-	170	-	-
Excess (deficiency) of revenues over expenditures	(132,560)	106	1,386	1,203,559	1,203,559
OTHER FINANCING SOURCES (USES)					
Transfers in	561,260	-	-	-	-
Transfers out	(5,922)	-	-	-	-
Transfer to component unit	-	-	-	(1,195,076)	(1,195,076)
Net change in fund balances	422,778	106	1,386	8,483	8,483
Fund balances - beginning	378,971	48,391	2,388	153,556	153,556
Fund balances - ending	\$ 801,749	\$ 48,497	\$ 3,774	\$ 162,039	\$ 162,039

(Continued)

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

	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS			
		DWRF Community Center & Library Fund	Cemetery Care Fund	CDBG Fund	Totals
REVENUES					
Taxes	\$ 440,019	\$ -	\$ -	\$ -	\$ 3,289,097
Intergovernmental	-	-	-	3,910	5,466
Charges for services	-	-	5,231	-	102,838
Investment earnings	-	540	369	-	2,591
Miscellaneous	-	10,000	-	-	10,000
Total revenues	440,019	10,540	5,600	3,910	3,409,992
EXPENDITURES					
Current:					
Public safety	-	-	-	-	628,422
Debt Service:					
Principal	-	-	-	-	36,653
Interest and other charges	-	-	-	-	8,798
Capital outlay	-	67,430	4,820	-	72,250
Total expenditures	-	67,430	4,820	-	746,123
Excess (deficiency) of revenues over expenditures	440,019	(56,890)	780	3,910	2,663,869
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	561,260
Transfers out	-	-	(200)	(4,339)	(10,461)
Transfer to component unit	(440,019)	-	-	-	(2,830,171)
Net change in fund balances	-	(56,890)	580	(429)	384,497
Fund balances - beginning	-	989,426	146,994	305,703	2,178,985
Fund balances - ending	\$ -	\$ 932,536	\$ 147,574	\$ 305,274	\$ 2,563,482

CITY OF DURANT, OKLAHOMA
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Combining Statement of Net Position – Internal Service Funds – June 30, 2022

	Employee Health Fund	Worker's Compensation Fund	Info Tech Service Fund	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 2,523,392	\$ 691,899	\$ 529,349	\$ 3,744,640
Total current assets	<u>2,523,392</u>	<u>691,899</u>	<u>529,349</u>	<u>3,744,640</u>
Non-current assets:				
Capital Assets:				
Other capital assets, net of depreciation	-	-	313,926	313,926
Total non-current assets	<u>-</u>	<u>-</u>	<u>313,926</u>	<u>313,926</u>
Total assets	<u>2,523,392</u>	<u>691,899</u>	<u>843,275</u>	<u>4,058,566</u>
LIABILITIES				
Current liabilities:				
Accounts payable	1,896	-	21,405	23,301
Accrued payroll liabilities	-	-	13,889	13,889
Estimated liability for claims	-	507,042	-	507,042
Lease payable - current	-	-	54,862	54,862
Accrued compensated absences - current	-	-	4,952	4,952
Total current liabilities	<u>1,896</u>	<u>507,042</u>	<u>95,108</u>	<u>604,046</u>
Non-current liabilities:				
Lease payable - noncurrent	-	-	117,636	117,636
Accrued compensated absences - noncurrent	-	-	44,570	44,570
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>162,206</u>	<u>162,206</u>
Total liabilities	<u>1,896</u>	<u>507,042</u>	<u>257,314</u>	<u>766,252</u>
NET POSITION				
Net investment in capital assets	-	-	141,428	141,428
Unrestricted	2,521,496	184,857	444,533	3,150,886
Total net position	<u>\$ 2,521,496</u>	<u>\$ 184,857</u>	<u>\$ 585,961</u>	<u>\$ 3,292,314</u>

Combining Statement of Changes in Net Position—Internal Service Funds—Year Ended June 30, 2022

	Employee Health Fund	Worker's Compensation Fund	Info Tech Service Fund	Total
REVENUES				
Charges for services:				
Self insurance charges	\$ 2,281,763	\$ 728,700	\$ -	\$ 3,010,463
Miscellaneous	192,378	653	911,971	1,105,002
Total operating revenues	<u>2,474,141</u>	<u>729,353</u>	<u>911,971</u>	<u>4,115,465</u>
OPERATING EXPENSES				
Claims expense	2,550,077	484,232	-	3,034,309
Info tech services	-	-	784,604	784,604
Depreciation and amortization expense	-	-	77,714	77,714
Total operating expenses	<u>2,550,077</u>	<u>484,232</u>	<u>862,318</u>	<u>3,896,627</u>
Operating income (loss)	<u>(75,936)</u>	<u>245,121</u>	<u>49,653</u>	<u>218,838</u>
NON-OPERATING REVENUES (EXPENSES)				
Investment income	57	1,479	1,278	2,814
Interest expense	-	-	(1,898)	(1,898)
Total non-operating revenue (expenses)	<u>57</u>	<u>1,479</u>	<u>(620)</u>	<u>916</u>
Income before contributions	(75,879)	246,600	49,033	219,754
Capital contributions	-	-	84,532	84,532
Transfers out	-	-	(40,000)	(40,000)
Change in net position	<u>(75,879)</u>	<u>246,600</u>	<u>93,565</u>	<u>264,286</u>
Total net position - beginning	2,597,375	(61,743)	492,396	3,028,028
Total net position - ending	<u>\$ 2,521,496</u>	<u>\$ 184,857</u>	<u>\$ 585,961</u>	<u>\$ 3,292,314</u>

CITY OF DURANT, OKLAHOMA
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Combining Schedule of Net Position – DCUA Accounts – June 30, 2022

	Utilities Authority Fund Accounts		
	Utilities Authority Account	UA Bonds Sinking Account	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 5,085,813	\$ 949,861	\$ 6,035,674
Restricted cash and cash equivalents	730,028	11,063,115	11,793,143
Advance to other funds	402,003	-	402,003
Accounts receivable, net of allowance	1,944,839	-	1,944,839
Total current assets	<u>8,162,683</u>	<u>12,012,976</u>	<u>20,175,659</u>
Non-current assets:			
Lease receivable	728,959	-	728,959
Net pension asset	1,896,707	-	1,896,707
Capital Assets:			
Land and other non-depreciable assets	7,832,290	-	7,832,290
Other capital assets, net of depreciation	34,235,185	-	34,235,185
Total noncurrent assets	<u>44,693,141</u>	<u>-</u>	<u>44,693,141</u>
Total assets	<u>52,855,824</u>	<u>12,012,976</u>	<u>64,868,800</u>
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred amounts related to pensions	<u>253,724</u>	<u>-</u>	<u>253,724</u>
LIABILITIES			
Current liabilities:			
Accounts payable	222,124	-	222,124
Accrued payroll liabilities	158,587	-	158,587
Accrued interest payable	243,202	-	243,202
Current portion of:			
Meter deposit liability	114,837	-	114,837
Notes payable	2,037,000	-	2,037,000
Landfill closure liability	28,144	-	28,144
Accrued compensated absences	23,769	-	23,769
Total current liabilities	<u>2,827,663</u>	<u>-</u>	<u>2,827,663</u>
Non-current liabilities:			
Meter deposit liability	459,350	-	459,350
Notes payable	21,429,574	-	21,429,574
Landfill closure liability	534,730	-	534,730
Accrued compensated absences	213,925	-	213,925
Total noncurrent liabilities	<u>22,637,579</u>	<u>-</u>	<u>22,637,579</u>
Total liabilities	<u>25,465,242</u>	<u>-</u>	<u>25,465,242</u>
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows-leases	713,528	-	713,528
Deferred amounts related to pensions	1,539,139	-	1,539,139
Total current liabilities	<u>2,252,667</u>	<u>-</u>	<u>2,252,667</u>
NET POSITION			
Net investment in capital assets	18,600,979	10,315,936	28,916,915
Restricted for debt service	(87,439)	747,179	659,740
Unrestricted	6,878,099	949,861	7,827,960
Total net position	<u>\$ 25,391,639</u>	<u>\$ 12,012,976</u>	<u>\$ 37,404,615</u>

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Combining Schedule of Revenues, Expenses, and Changes in Net Position – DCUA Accounts – Year Ended June 30, 2022

	Utilities Authority Fund Accounts		
	Utilities Authority Account	UA Bonds Sinking Account	Total
REVENUES			
Charges for services:			
Water charges	\$ 4,180,822	\$ -	\$ 4,180,822
Sewer charges	2,448,022	-	2,448,022
Water and sewer taps	81,036	-	81,036
Penalties	98,676	-	98,676
Non-payment fees	152,545	-	152,545
Sanitation charges	4,386,359	-	4,386,359
Landfill gate fees	519,699	-	519,699
Lab tests	16,126	-	16,126
Rentals	117,595	-	117,595
Transfer station fees	599,880	-	599,880
Recyclable products	8,089	-	8,089
Miscellaneous	30,548	-	30,548
Total operating revenues	<u>12,639,397</u>	<u>-</u>	<u>12,639,397</u>
OPERATING EXPENSES			
Public works administration	333,780	-	333,780
Utility billing	449,701	-	449,701
Water/sewer line maintenance	860,586	-	860,586
Water treatment plant	1,018,160	-	1,018,160
Wastewater treatment	871,193	-	871,193
Collection - solid waste	1,015,576	-	1,015,576
General government	174,794	-	174,794
Lake Durant	37,942	-	37,942
Disposal - solid waste	1,842,349	-	1,842,349
Depreciation and amortization expense	2,574,851	-	2,574,851
Total operating expenses	<u>9,178,932</u>	<u>-</u>	<u>9,178,932</u>
Operating income	<u>3,460,465</u>	<u>-</u>	<u>3,460,465</u>
NON-OPERATING REVENUES (EXPENSES)			
Investment income	25,396	18,980	44,376
Interest expense and fiscal changes	(858,574)	-	(858,574)
Total non-operating revenue (expenses)	<u>(833,178)</u>	<u>18,980</u>	<u>(814,198)</u>
Income before contributions and transfers	<u>2,627,287</u>	<u>18,980</u>	<u>2,646,267</u>
Capital contributions	3,366,512	-	3,366,512
Interaccount transfers	3,035,498	(3,035,498)	-
Transfers in	136,531	2,819,837	2,956,368
Transfers out	(4,760,094)	-	(4,760,094)
Change in net position	<u>4,405,734</u>	<u>(196,681)</u>	<u>4,209,053</u>
Total net position - beginning, restated	<u>20,985,905</u>	<u>12,209,657</u>	<u>33,195,562</u>
Total net position - ending	<u>\$ 25,391,639</u>	<u>\$ 12,012,976</u>	<u>\$ 37,404,615</u>

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

SINGLE AUDIT AND INTERNAL CONTROL AND COMPLIANCE INFORMATION



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

To the City Council
City of Durant, 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Durant, Oklahoma, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise City of Durant, Oklahoma's basic financial statements, and have issued our report thereon dated May 25, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Durant, Oklahoma'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Durant, Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Durant, Oklahoma'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. We identified a significant deficiency in internal control, which is described in the accompanying schedule of findings and responses as item 2022-001, but we do not consider this to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Durant, Oklahoma's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

HBC CPAs & Advisors

Oklahoma City, Oklahoma
May 25, 2023



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Durant, Oklahoma's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Durant Oklahoma's major federal programs for the year ended June 30, 2022. City of Durant, Oklahoma's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, City of Durant, Oklahoma, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City of Durant, Oklahoma and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of City of Durant, Oklahoma's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to City of Durant, Oklahoma's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on City of Durant, Oklahoma's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable

user of the report on compliance about City of Durant, Oklahoma's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding City of Durant, Oklahoma's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of City of Durant, Oklahoma's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of City of Durant, Oklahoma's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance:

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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



Oklahoma City, Oklahoma
May 25, 2023

CITY OF DURANT, OKLAHOMA
ANNUAL FINANCIAL REPORT
As of and for the Year Ended June 30, 2022

City of Durant, Oklahoma
Schedule of Federal Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass through agency Grantor/Program Title	CFDA Number	Grant #	Award Amount	Federal Expenditures
U.S. DEPARTMENT OF COMMERCE:				
Economic Development Cluster				
EDA Infrastructure Grant	11.300	08-01-05284	\$ 1,500,000	\$ 288,665
Economic Development Cluster			1,500,000	288,665
Total U.S. Department of Commerce			1,500,000	288,665
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:				
Passed through Oklahoma Department of Commerce:				
Community Development Block Grant	14.228	17980 CDBG 20	152,222	-
Community Development Block Grant	14.228	17488 CDBG ED 18	939,366	-
Community Development Block Grant	14.228	18114 CDBG CR 20	638,300	4,339
Total U.S. Department of Housing and Urban Development			1,729,888	4,339
U.S. DEPARTMENT OF THE INTERIOR:				
WaterSMART (Sustain and Manage America's Resources for Tomorrow)	15.507	N/A	1,498,000	101,996
Total U.S. Department of the Interior			1,498,000	101,996
U.S. DEPARTMENT OF LABOR:				
Passed through Oklahoma Department of Commerce:				
Strategic Planning Workforce Grant	17.258	000730 NLV 06010413 01	20,000	-
Total U.S. Department of Labor			20,000	-
U.S. DEPARTMENT OF TRANSPORTATION:				
Passed through Oklahoma Highway Safety Office:				
Highway Safety Cluster				
State and Community Highway Safety - Traffic Enforcement	20.600	PT-22-03-11-19	57,805	14,940
State and Community Highway Safety - Traffic Enforcement	20.600	PT-21-03-11-18	49,137	3,550
Total Highway Safety Cluster			106,942	18,490
OEM 911 Management Authority Grant-CAD	20.615	F305202	156,346	19,408
OEM 911 Management Authority Grant-GIS	20.615	F172103-S9	51,748	24,084
Total Oklahoma Highway Safety Office			315,036	61,982
Highway Planning and Construction Cluster				
Passed through Oklahoma Department of Transportation:				
78S Utility Relocation	20.205	STPY-107C (158)	153,796	153,796
Total Highway Planning and Construction Cluster			153,796	153,796
Federal Aviation Administration:				
Airport Improvement Program	20.106	3-40-0025-018-2021	59,000	59,000
Airport Improvement Program	20.106	3-40-0025-017-2021	194,220	128,197
Airport Improvement Program	20.106	3-40-0025-019-2022	130,923	40,188
Total Federal Aviation Administration			384,143	227,385
Total U.S. Department of Transportation			852,975	443,163
U.S. DEPARTMENT OF THE TREASURY:				
Passed through Oklahoma Office of Management and Enterprise Services:				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,630,669	481,715
Total U.S. Department of the Treasury			1,630,669	481,715
U.S. DEPARTMENT OF LIBRARIES:				
ARPA Targeted Grant to Libraries	45.310	N/A	23,631	20,831
Health Literacy Grant - FY 21	45.310	N/A	4,000	4,000
Total U.S. Department of Libraries			27,631	24,831
U.S. DEPARTMENT OF HOMELAND SECURITY:				
Passed through Oklahoma Office of Homeland Security:				
Homeland Security Grant Program-RD Comm Trailer Cell Service	97.073	1050.067	750	62
Passed through Oklahoma Department of Civil Emergency Management:				
Disaster Assistance Grant-CARES PPE			14,797	14,797
Passed through Oklahoma Department of Civil Emergency Management:				
Emergency Management Performance Grant - FY 21-22	97.042	N/A	40,000	30,000
Emergency Management Performance Grant - FY 20-21	97.042	N/A	40,000	10,000
			80,000	40,000
Total U.S. Department of Homeland Security			95,547	54,859
Total Federal Awards			\$ 7,354,710	\$ 1,399,568

See notes to Schedule of Expenditures of Federal Awards.

CITY OF DURANT, OKLAHOMA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
June 30, 2022

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (SEFA) includes the federal award activity of the City under programs of the federal government for the year ended June 30, 2022. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the SEFA presents only a selected portion of the operations of City, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the SEFA are reported on the modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The City has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE C – SUBRECIPIENTS

During the year end June 30, 2022, the City did not provide federal awards to subrecipients.

City of Durant
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended June 30, 2022

I. Summary of Auditors' Results

Financial Statements

Type of audit report issued	Unmodified
Internal control over financial reporting:	
• Material weaknesses identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
• Noncompliance which is material to the financial statements noted?	No

Federal Rewards

Internal control over major programs:	
• Material weaknesses identified?	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

Identification of major programs

CDEA Number	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold to distinguish between Type A and Type B programs	\$750,000
Auditee qualifies as a low-risk auditee?	No

II. Financial Statement Findings

2022-001 in the following page.

**CITY OF DURANT, OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES
YEAR ENDED JUNE 30, 2022**

Findings - Financial Statement Audit

Finding No. 2022-001

Criteria: Payroll testing is intended to ensure that payroll is being properly calculated, employees are authorized to work, pay rates are accurate, and internal controls are working properly.

Condition: Payroll testing revealed that the City was overpaying some employees between April and August of 2022 when they moved to manual entry of payroll in April 2022 due to a system upgrade.

Cause and Effect: A payroll clerk was using the 'override' function within the payroll check calculation to pay employees more hours than they documented and this was not caught by the City's internal controls. The City's payroll expense was miscalculated on numerous occasions during the time period noted above. Potential effect is overstatement of salary expense.

Recommendation: Payroll should be reviewed by a second person who agrees pay to time reports or other documentation. There should not be overriding of controls without supervisory or management approval.

Management's Response Our HR found out this issue and corrected it right away. 1. Turn off the overriding function. 2. Another person check the calculation. 3. Complete set up the Executive Time to eliminate manual key in.

City of Comanche
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended June 30, 2022

III. Financial Statement Findings

See prior year findings on the financial audit. These have been corrected in the current year.



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Lisa Taylor, City Manager
Re: Discuss and Consider Action of Change Order 7 for Schiralli Construction

Durant has an opportunity to vastly improve the safety of the University Blvd improvements currently being constructed. Specifically along the South side of University Blvd extending 400' East from the intersection at Radio Rd. Please see the attached conceptual drawing titled "PROPOSED PEDESTRIAN / DRIVER SAFETY IMPROVEMENTS - MAY 22, 2023"

Note from Mark Mesiti-Miller:

As you know, I have previously investigated the proposed design and recommended increasing the length of dedicated sidewalk and reducing the width of the driveways serving the gas station and the car wash. Making these simple design changes would improve the safety of both pedestrians and drivers AND bring the design into compliance with standard design practices for these types of improvements.

As you also know, I have investigated the existing conditions and found there is sufficient maneuvering room present on both sites to allow these proposed improvements.

Accordingly, I recommend the City Council direct staff to redesign the subject 400' of University Blvd to maximize the continuous length of sidewalk, maximize the adjacent landscaped areas along the back of sidewalks, reduce the width of the proposed commercial driveways to 30' and create a safer, more inviting pedestrian facility as illustrated in the attached conceptual drawing.

Summarizing, a prevailing consideration for the Council should be encouraging active transportation such as walking, especially in an area with growing neighborhoods, a vibrant school, churches and businesses. There is no doubt that providing safe and aesthetically pleasing sidewalks encourages pedestrian and other forms of active transportation.

Council Information / Action Requested

Consider approval of Change Order 7

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. PROPOSED UNIVERSITY BLVD SAFETY IMPROVEMENTS - 2023 05 22 (1)



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Lisa Taylor, City Manager
Re: Discussion, Consideration, and Possible Action to Declare Certain Real Property Owned by the City of Durant and Located at 301 North 16th Street as Surplus and to Sell Said Real Property For An Amount Equal to or Greater Than Appraised Value

The property located at 301 North 16th Street was formerly occupied by the Senior Citizens' Center, and has been vacant for approximately one year. It has recently been appraised with a value of \$331,000. The City of Durant has no current plans for use of this property. Proceeds from the sale of this property could be budgeted to build a new animal shelter.

Council Information / Action Requested

Declare Certain Real Property Owned by the City of Durant and Located at 301 North 16th Street as Surplus and to Sell Said Real Property For An Amount Equal to or Greater Than Appraised Value With All Sales Proceeds Designated for Construction of New Animal Shelter

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. Van Meter Appraisal Service 301 N 16th



APPRAISAL REPORT OF
301 N SIXTEENTH
DURANT, OK 74701

PREPARED FOR
LISA TAYLOR, CITY MANAGER
CITY OF DURANT
300 W. EVERGREEN
DURANT, OK 74701

EFFECTIVE DATE
OF THE APPRAISAL
April 26, 2023

PREPARED BY
Martin VanMeter, Appraisal
VanMeter Appraisal Service
P.O. Box 393
Durant, Oklahoma 74702

Van Meter Appraisal Service
P.O. Box 393
419 West Main
Durant, Ok 74702
405-924-8404

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Van Meter Appraisal Service
P.O. Box 393
419 West Main
Durant, Ok 74702
405-924-8404

April 26, 2023

Lisa Taylor, City Manager
City of Durant
300 W. Evergreen
Durant, OK 74701

Dear Ms. Taylor;

In compliance with your request, I have completed an investigation and analysis of the building located at 301 North Sixteenth, Durant, OK 74701.

The directed purpose of my appraisal was to estimate the market value of the property subject to the conditions of my accompanying report.

Based on my investigation and analyses, I estimate the market value of the subject property, as of April 26, 2023 to be:

THREE HUNDRED THIRTY-ONE THOUSAND U.S. DOLLARS
\$331,000.00

The accompanying narrative appraisal report details the more salient aspects and conditions of the property together with the final value conclusion.

Respectfully submitted,



Martin VanMeter, Appraiser
Certified General Appraiser #10457

Van Meter Appraisal Service
P.O. Box 393
419 West Main
Durant, Ok 74702
405-924-8404

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS

This appraisal has been made with the following general assumptions:

1. MARTIN VanMETER, VanMETER APPRAISAL SERVICE HERE AND AFTER REFERRED TO AS "MVM" does not render any opinion as to the title of the premises described in the Appraisal Report and assumes no responsibility for matters of a legal nature affecting the appraised property, it being assumed that the title is good, indefeasible and marketable and that the description of the appraised property is correctly designated as contained in the Appraisal Report.
2. MVM has not commissioned a title search and therefore assumes no responsibility for unapparent easements, encroachments, or deed restrictions which may limit or affect the use of the Appraisal Property, except as specifically discussed in the Appraisal Report
3. MVM has not commissioned a boundary survey of the Appraised Property. The land area was either provided by the client or obtained from the most reliable source available and is subject to confirmation by survey. It is assumed that the utilization of the land and improvements is within the boundaries or property lines of the property described (and within all applicable setback and building lines) and that there is no encroachment or trespass on neighboring properties unless noted in the appraisal report. It is also assumed that neighboring property owners are operating within their own boundaries with respect to the Appraised Property and that there is no encroachment, trespass or use by neighboring property owners on or of the Appraised Property which may ripen into a claim of adverse possession, or any other claim against the Appraised Property which may limit or affect the use of the Appraised Property, except as specifically set forth in the Appraisal Report.

Van Meter Appraisal Service
P.O. Box 393
419 West Main
Durant, OK 74702
405-924-8404

STATEMENT OF ASSUMPTIONS AND LIMITING CONDITIONS CONT:

4. MVM assumed that there are no hidden or unapparent conditions of the Appraised Property, which would render it more or less valuable. Further, MVM assumes that there are no potentially harmful asbestos or other materials and/or site contaminants in, on or near the soil, subsoil or structure of the Appraised Property and that there has been no disposal, discharge, leakage or spillage of pollutants or contaminants which would render it more or less valuable, whether or not these materials or contaminants are apparent or hidden and unapparent. No responsibility is assumed by MVM for such conditions. In addition no responsibility is assumed by MVM for the cost of engineering and/or laboratory studies which might be required to discover such materials or contaminants.
5. It is assumed that there is full compliance with all applicable federal, state, and local environmental regulations and laws unless noncompliance is stated, defined and considered in the Appraisal Report.
6. It is assumed that all applicable zoning ordinances, use and structure regulations and restrictions and building codes have been complied with, unless a non-conformity has been stated, defined and considered in the Appraisal Report.
7. It is assumed that all required licenses, permits (including environmental permits), certificates of occupancy, consents and other legislative or administrative authority from any organization have been or can be obtained or received for any use and/or structure on which the value estimate contained in the Appraisal Report is based.
8. MVM assumes that no equipment or process will be installed nor activity undertaken which (i) would result in the emission of air contaminants (other than heating, ventilation and air conditioning equipment which may emit water, vapor or steam); (ii) would result in the discharge of contaminants into the waters of the state in which the Appraised Property is located or of the United States; or (iii) would result in the generation of hazardous waste or on-site processing, treatment, storage or disposal of industrial or hazardous waste; or (iv) would result in the generation of non-hazardous waste other than that associated with the activities of tenants.

Van Meter Appraisal Service
P.O. Box 393
419 West Main
Durant, OK 74702
405-924-8404

9. MVM assumes that appropriate sanitary and storm sewer connections will be obtained, that no waste water other than that typically associated with sanitary sewage will be discharged and then only into appropriate sanitary sewage facilities, and that all necessary regulatory approvals for sanitary and storm water sewer connections have been or will be timely obtained.
10. MVM assumes that a public drinking water supply is available and will be utilized for drinking water.
11. MVM assumes that all storm water will be drained naturally and that there will be no point source discharge of storm water from the facility.
12. MVM assumes that the Appraised Property is in compliance with all regulatory standards applicable to capacitor or transforms utilizing polychlorinated biphenyls (PCB's).
13. Unless specified in writing, MVM assumes that no underground storage tanks have been or will be installed. No responsibility is assumed by MVM in connection with the presence of any underground storage tank or conditions resulting from the past or present use of any tank. In addition, no responsibility is assumed by MVM for the cost of engineering and/or studies which may be required to discover the presence of any underground tank or any leakage, pollution or contamination that may have resulted from any use of a tank and associated equipment.
14. Any mortgages, easements, encroachments, rights, defects or liens which may exist are disregarded, and the Appraised Property has been appraised as though free and clear of all encumbrances, unless specific mention to the contrary has been made in the Appraisal Report.
15. The Appraised Property is appraised as though operated by competent and responsible ownership and management.
16. The Appraisal Report only covers the Appraised Property; neither the figures unit values or any analysis is to be construed as applicable to any other property, however, similar such may be. The separate allocations for land and buildings must not be used in conjunction with any other Appraisal Report and are invalid if so used.

Van Meter Appraisal Service
P.O. Box 393
419 West Main
Durant, OK 74702
405-924-8404

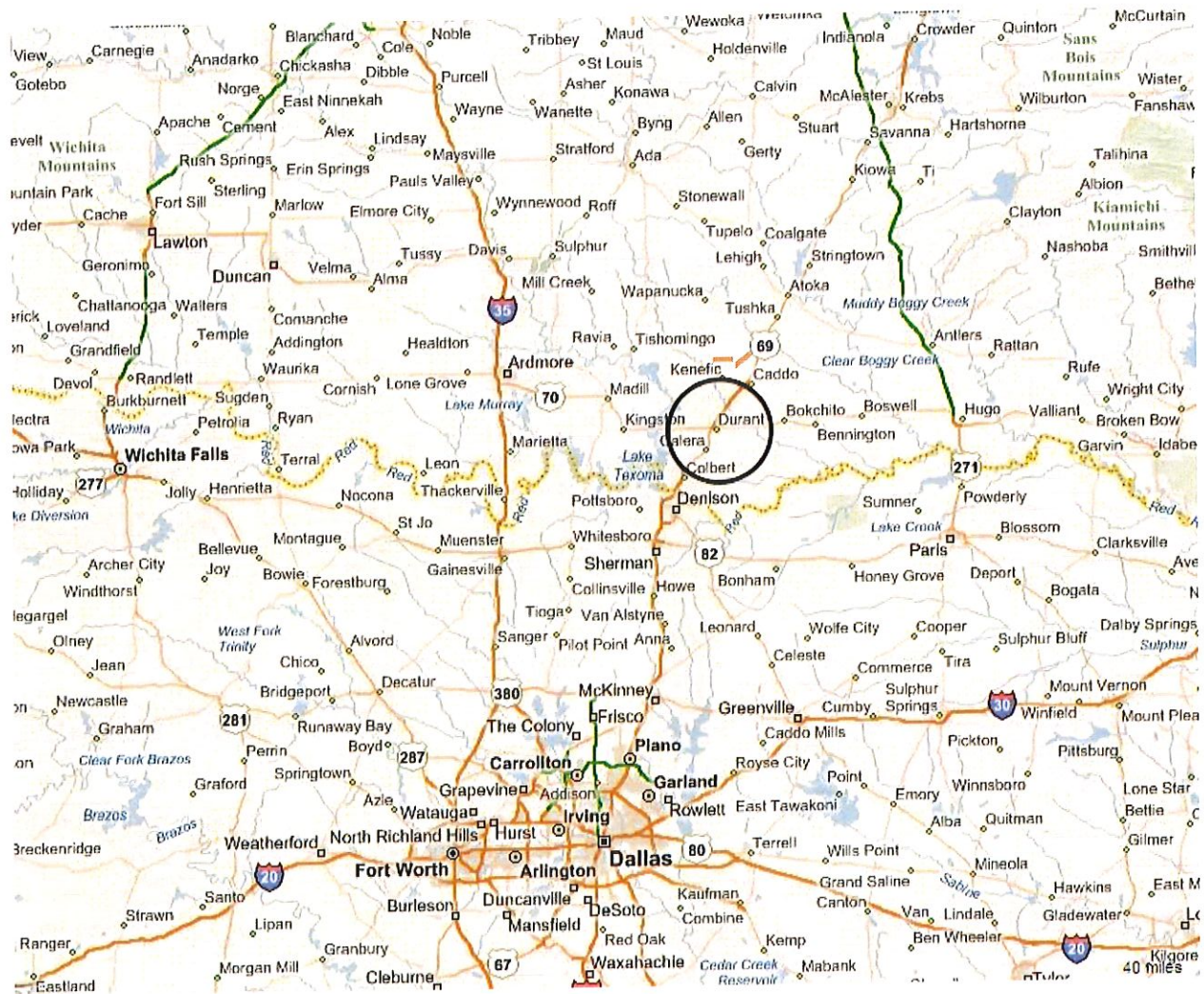
17. MVM has had to rely on various sources to accumulate data on comparables in the area in order to arrive at its opinion of the market value of the Appraised Property. The information obtained from these sources is considered to be correct and reasonable, but is not guaranteed. No liability is assumed on account of inaccuracies or errors in such information or estimates, although reasonable efforts have been made to confirm them. No important factors have been intentionally withheld or overlooked.
18. All opinions of market value are presented as the considered opinion of MVM based on analysis of the facts and data contained within the Appraisal Report and are effective as of the date of valuation specified. Market forces and attitudes are not constant. MVM therefore, assumes no responsibility for changes in the market conditions or objectives and attitudes of the market for the Appraised Property subsequent to the date of valuation specified.
19. The estimates of value contained in this Appraisal Report are expressions of opinion of value only and no warranties are made or implied that the Appraised Property will sell for the appraised value.
20. Possession of this Appraisal Report does not carry with it the right of publication. Neither all nor any part of the contents of the Appraisal Report may be disseminated to the public through the advertising media, public relations media, news media, sales media or any other public means or communication, without prior written consent and approval of MVM, particularly with respect to any conclusions as to value, the identity of the author (s), MVM, or the firm with which the author (s) may be associated at that time. The Appraisal Report has been made expressly for private use and is not to be employed either in whole or part, by any person for introduction into evidence or as an exhibit before any State or Federal Court or any agency, Board or Bureau or Municipality, County or State without the prior written consent of MVM.
21. MVM is not required to give testimony or otherwise participate in or with respect to any judicial or administrative proceedings, by reason of this Appraisal Report or otherwise, with reference to the Appraised Property, unless arrangements confirmed in writing by MVM have been previously made therefore.
22. This Appraisal Report is provided at the request of and prepared for the party (parties) listed on the cover page of the Appraisal Report. The use of this Appraisal or parties along and only for the purposes which have been explicitly conveyed to MVM by that

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405-924-8404

party or parties. MVM has no knowledge of the use of this Appraisal Report for the benefit of any third party or any party other than that so stated on the cover page of this Appraisal Report and MVM shall not be accountable or liable to any third party who relies upon this Appraisal Report.

23. This Appraisal Report is limited as to the matters set forth herein and no opinion of value or any other type of opinion is to be inferred or may be implied beyond the matters expressly so stated.
24. MVM assumes no responsibility for hidden or unapparent property conditions and assumes there are none unless otherwise expressly stated herein.
25. The liability of the author (s) of this Appraisal Report, MVM and any other employee (s) or independent contractors is limited to the fee collected for preparation of this Appraisal Report.
26. The gross building areas of the subject improvements were calculated from measurements made by this appraiser during an on-site inspection of the subject site and improvements and were assumed to be correct.
27. ACCEPTANCE OF, AND / OR USE OF, THIS APPRAISAL REPORT CONSTITUTES ACCEPTANCE OF THE PRECEDING ASSUMPTIONS AND LIMITING CONDITIONS.
28. ENVIRONMENT DISCLAIMER: The value estimated is based on the assumption that the property is not negatively affected by the existence of hazardous substances or detrimental environmental conditions unless otherwise stated in this report. The appraiser is not an expert in the identification of hazardous substances or detrimental environment conditions. It is possible that tests and inspections made by a qualified hazardous substance and environmental expert would or would not reveal the existence of hazardous substances or detrimental environmental conditions on or around the property that would negatively affect its value.

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State map

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OBJECTIVE OF APPRAISAL

The objective of the appraisal is to estimate the market value of the subject property as in fee simple but less minerals.

On December 21, 1987, the Federal Home Loan Bank Board adopted a rule or regulation, cited as 12 CFR 563.17-1, WHICH supersedes the Bank Board's old R-41c guidelines. This regulation states that all appraisals must be based on "Market Value": as defined in the regulation. The definition given is identical to that adopted by the Federal National Mortgage Association and the Federal Home Loan Mortgage Corporation, which is defined as follows;

"The most probable price in terms of money which a property will bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus.

Implicit in this definition is the consummation of a sale as of specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated.
2. Both parties are well informed or well advised, and each acting in what they consider their own best interest.
3. A reasonable time is allowed for exposure in the open market.
4. Payment is made in terms of cash in U.S. Dollars or in terms of financial arrangements comparable thereof or its equivalent.
5. The price represents a normal consideration for the property sold unaffected by special financing amounts and/or terms, services, fees, costs, or credits incurred in the transaction."

(Real Estate Appraisal Terminology, 1981, AIREA/SREA)

THE APPRAISAL PROCESS and SCOPE OF WORK

Although this submission tends to oversimplify the "Appraisal Process," it is submitted to introduce the basic considerations and steps involved in making an appraisal. When one makes an appraisal, usually, it is done in order to estimate fair market value as of a certain date or to solve a problem. The solution to the appraisal problem requires interpretation of the influences of economic, sociological, physical, and political forces on the value of a specific property. The time and study necessary to estimate and support a property's value varies. However, there is not a wide variation in the basic procedure for solving appraisal problems. This procedure is called the appraisal process.

There are many different types of properties and types of value, so particular attention is directed to the following sections of the reports: the definition of specific value, the assumptions and contingent and limiting conditions, and the analysis of the property's highest and best use.

The appraisal process is generally conducted in seven steps: (1) the inspection and proper identification of the property, (2) the definition of the problem, (3) the organization of the appraisal plan, (4) the collection and analysis of data, (5) the application of the three approaches to value and assimilation of all data into written form, (6) the reconciliation of the value estimates, and (7) the estimation of a final defined value.

Three methods are usually utilized to aid the appraiser in estimating value. These appraisal methods are called the Cost Approach, the Market Approach, and the Income Approach. However, sometimes one or more of these approaches are not applicable to a particular property. A brief explanation of these three approaches to value follows:

The Cost Approach, is a method in which the value of a property is derived by estimating the reproduction or replacement cost of the improvements, deducting therefrom the estimated depreciation (if any) and then adding the market value of the land. This approach estimates value based upon the implied assumption that no prudent person will pay more for a property than it would cost to acquire a site and to erect a comparable structure, less, of course accrued depreciation from all causes. This approach is especially applicable to new or nearly new structures when the land value is also reliable. The major limitation of this approach is that in properties that are several years old it is often difficult to precisely estimate accrued depreciation, and the problem is compounded if depreciation exists in more than one form.

THE APPRAISAL PROCESS CONTINUED

The Market Approach, value is estimated based primarily upon the principle of substitution which implies that no prudent and informed person will pay more for a property than it would cost to acquire an equally desirable substitute property. In the application of this approach, actual sales of similar properties are researched and analyzed. Then value is estimated based upon the pattern of prices being paid and received in the market. The reliability of this approach is directly related to the quantity and quality of available data. When adequate data is available, the result is usually a reliable market value indication.

The Income Approach, value is estimated based upon future benefits to be derived from ownership of a property. This approach is most applicable to income producing type properties. It involves estimating the gross income, deducting estimated vacancy, collection losses, and expenses with the resulting figure being net operating income. This net operating income is then capitalized by a rate into an indication of value. There are several different method methods and techniques which can be used to arrive at a capitalization rate. Therefore care is taken in choosing the proper method of rate selected and the capitalization process.

If good data is available for application of all three approaches, the resulting indications should fall within a narrow range. Then the value indications are reconciled, and a final estimate of value is made. Among the things considered are the accuracy, reliability, and pertinence of the data available for each approach. Major considerations in the reconciliation are which approach has the best data, which is least likely to be free of error, and which is the most reliable approach for the type of property.

An appraisal report is written to portray the property, the facts concerning that property, and the reasoning by which the appraiser has developed his estimate of defined value. This estimate is the appraiser's opinion, reflecting consideration of all the data in the light of his experience and judgement, whereas only courts and legally constituted authorities determine value. Also, the report should be a systematic and orderly presentation which, with the physical appearance of his report, constitute a gauge of the appraiser's professional ability.

Google Maps



Imagery ©2023 CNES / Airbus, Maxar Technologies, Map data ©2023 50 ft

AREIAL SHOWING SUBJECT LOCATION

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SITE LAND ANALYSIS

The site is well located in the west end of the downtown business district. The First United Bank and Trust headquarters is located just two blocks away. The area to the south is all business property with the Old Durant Hospital a half block south and the Durant Clinic one block south. All the other area is residential. The former Choctaw Headquarters is one block to the north.

Site Dimensions/Area Shape: The site is an irregular shape and based on the legal description it is 29,151.52 sq. ft.. Sixteenth Street has 133.6 ft frontage, Beech has 436.4 feet frontage and Cedar has 456.4 ft of frontage reflecting a triangle shape lot.

Topography and Drainage: The site is sloping to the Southeast to the city drainage. The drainage appears to be adequate.

Flood Plain: The subject property **IS NOT** located in the designated flood zone. See flood map and panel #.

Ingress and Egress: There is adequate access with the frontage on all sides.

Easements/Encroachments: No adverse easements are noted.

Nuisances and Hazards: None noted.

On-Site Improvements:

1. **Paving:** Asphalt gravel.
2. **Parking:** This appears to be adequate with 20+ spaces (2 marked handicaps).
3. **Sidewalks:** Front and sides of building.
4. **Landscaping:** Shrubs, Flowers and Lawn.
5. **Lighting:** Building security lights

Off-Site Improvements:

1. **Streets and curbs:** City streets and curbs.
2. **Lighting:** Street lights on corners.

3. **Sidewalks:** None
4. **Storm sewer:** City curbs and gutters.
5. **Parking:** None
6. **Sanitary sewer:** City sewer..
7. **Water:** City water.

ZONING ANALYSIS AND RESTRICTIONS

The property is owned by the City of Durant and is in a Residential 2 zoned area and is non-compliant with zoning ordinances. This building would be grandfathered by the city.

TAX ANALYSIS

The appraiser has estimated the ad valorem taxes for the year of 2023 to be \$2,500.00 based on a taxable market value of \$250,000.00.

IMPROVEMENT ANALYSIS

Actual Age: 56 years ESTIMATED.

Effective Age: 25 years.

Remaining Economic Life: 50 years.

Condition: Good

Foundation: Spread footing with poured concrete slab.

Exterior Construction: Welded and or bolted in place Red Iron with metal skin and brick veneer for the exterior.

Exterior Detail: Brick

Floor Construction: Slab on grade.

Roof Framing: Welded in place with metal roofing.

Roofing: Life time metal.

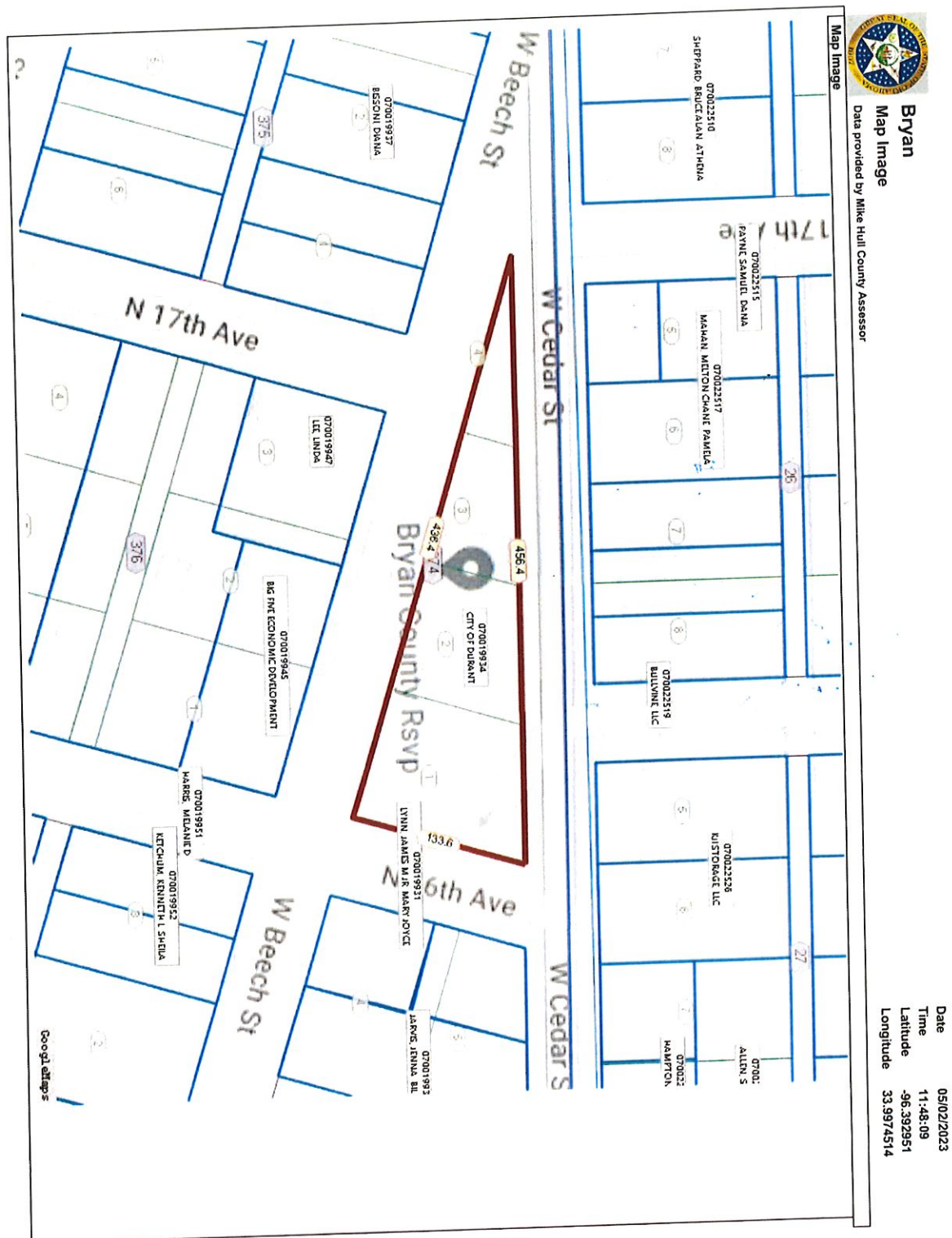
Electrical: To code.

Overall Quality of Construction: Good.

PROPERTY OVERVIEW

The property consist of a large triangle shaped lot with streets on all sides. The building is a 6000 sq. ft., brick vinear building with metal gable roof. There are two large multi stall restrooms with a kitchen area and three large open rooms. The east entry is the the main entry with a large reception area and glass front. On the south side is a wide hall with offices and mechanical room and storage rooms. The rest rooms are on the right side of the hall, as youu continue to the west down the hall the first room is the main meeting room and kichen area to the right. There are entrys from out side into the meeting room and entry from the kitchen out to the north where the walk-in is located. All of the kitchen equiptment is being removed. The kitchen floor has a floor drain for cleaning purposes. There is a nother large room to west which appears to be a lobbie area. The west door leades to a covered drive. All the exterior walls are painted block with the interior walls being drywall and paneling. The floor is tile throughout. The celing is supended with florescent lights. Above the celing is lain in fiberglass insulation.

Plot of Subject



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FRONT VIEW



FACING NORTH



WEST END VIEW FACING NE



NORTH SIDE SHOWING STORAGE



SIDE

WALK IN ON NORTH



EAST STREET VIEW



WEST STREET VIEW



SOUTH STREET VIEW



LOBBY AREA



LADIES ROOM



MENS ROOM



OFFICE



MEETING/DINNING



KITCHEN AREA

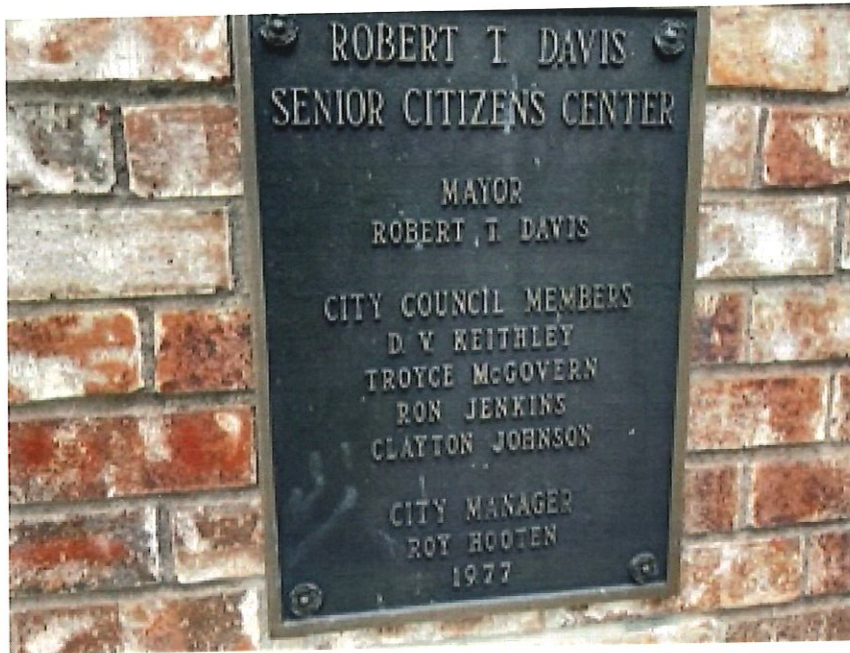


WEST MEETING ROOM



KITCHEN

FIRE SYSEM FOR



DEDICATION PLACQUE

HIGHEST AND BEST USE

The Dictionary of Real Estate Appraisal, (1984), published by the American Institute of Real Estate Appraisers, Chicago, Illinois, defines highest and best use as:

1. The reasonable and probable use that supports the highest present value of vacant land or improved property, as defined, as of the date of the appraisal.
2. The reasonable probable use and legal use of land or sites as though vacant, found to be physically possible, appropriately supported, financially feasible and that results in the highest present land value.
3. The most profitable use.

Implied in these definitions is that the determination of highest and best use takes into account the contribution of a specific use to the community and community development goals as well as the benefits of the use to individual property owners. Hence, in certain situations, the highest and best use of land may be for parks, green belts, preservation, conservation, wildlife habitats, and the like.

The above definitions indicates that an improved property be analyzed for its highest and best use first as though the site is vacant and second as it is presently improved. The highest and best use of the vacant site may be different from the existing use. The existing use will continue until land value in its highest and best use exceeds the total value of the existing property.

In each highest and best use analysis, four criteria must be met. The highest and best use must be (1) physically possible, (2) legally permissible, (3) financially feasible, and (4) maximally productive.

HIGHEST AND BEST USE CONTINUED

Physically Possible Use

The size and shape of the subject site does not impose limitations on the physically possible use of the tract. Water and sewer services are to the tract, making development possible. The topography also is flat and drainage appears to be adequate and off of the site. Additionally, the site has good visibility. It is this appraiser's opinion, therefore, that the tract is physically suitable for development.

Legally Permissible Use

The legal restrictions applying to the subject tract include the private restrictions associated with utility easements and the public restrictions of zoning. There are no known private restrictions affecting title.

The subject tract is located in the county thus the improvements meet codes.

Highest and Best Use of the site as Unimproved

The overall economic climate as it has affected the State of Oklahoma and the neighboring States has contributed to an increase in the future real estate development in Southeast Oklahoma.

Thus, it is my opinion, that if the land were vacant as of the date of this appraisal, the most feasible use of the land would be to use the for speculation and/or development.

Highest and Best Use of the Site as Improved

In the final analysis, a determination must be made as to the possible, permissible and feasible use that will give the greatest return to the land. Given that the subject site is improved with 6000+ SQ. FT. building, the reasonable alternative uses are: the continued usage of the subject for its intended uses.

Present usage of the building appears to be in compliance with the present zoning. The design of the improvements is such that they could be used or converted into numerous uses with modification.

Hence, the highest and best use of the subject is for its continued use and the value of the property as improved exceeds the value of the site as if vacant.

COST ANALYSIS

In the Cost Analysis, the appraiser attempts to estimate the amount of money necessary to bring into existence "to produce" a property with the same utility as the subject property. Cost of production means cost to the purchaser, including all direct and indirect costs.

The informed rational, potential purchaser is assumed to consider, as an alternative to purchasing the subject property, producing a substitute property with the same utility as the subject. The cost to him in following this course of action is the measure of value of the property being appraised.

All analyses to value estimation are market-oriented, and must reflect market data and market behavior of purchasers. The Cost Analysis is market-oriented. It involves market data or cost, site sales, and purchaser's reaction to differences among properties (to provide the basis for depreciation charges).

The Cost Analysis consists of five steps:

1. The estimate of the land value as if vacant.
2. The estimate of the current cost of reproducing or replacing the existing (or proposed) improvements.
3. The estimate of accrued depreciation from all causes. If any.
4. Deduction of accrued depreciation estimate to arrive at indicated property value.
5. The addition of the land value to the indicated value of the improvements to develop the indicated property value.

The site sales that are available are not usable due to the fact that they are residential sales and not in the area that could be used for commercial development. The appraiser will estimate the site value from experience in the market. The appraiser estimates the site value to be in the range of \$50,000.00 to \$65,000.00 say \$57,500.00.

ESTIMATED VALUE OF SITE (RD.) \$57,500.00

COST ANALYSIS

Replacement Cost Estimates

The replacement cost of the subject improvements were estimated utilizing data and information from two sources The Marshall and Swift Building Cost Service and from data obtained from this appraiser files.

Depreciation Estimation

Depreciation may occur in three basic forms: Physical, Functional, and/or Economic. Physical Depreciation is the result of every day wear and tear and exposure to the elements. Physical Depreciation may be either curable, as in the case of painting, new roof, etc. or incurable, as in the case of the slow but eventual wearing out of a concrete slab. Functional Depreciation or Obsolescence is present when the design and or building characteristics are not well conceived or are no longer desirable in the market place. Economic Depreciation or Obsolescence exist when forces outside of the subject property cause an adverse influence. This could occur through depressed market conditions, certain legislative actions, neighborhood transition, adverse property influence or various other reasons.

THE COST APPROACH CONTINUED

Estimated Reproduction Cost of Improvements Less Depreciation SUMMARY:

Gross Building Area:		
Main building 6,000 square feet @ \$40.00 per sq. ft.		= \$240,000.00
Storage 315 square feet @ \$20.00 per sq. ft		= \$ 6,300.00
Carport		= \$ 4,000.00
Side Walks and flat area		= \$ 7,500.00
	Sub Total	= \$257,800.00
Less: Depreciation:	1.33% 25YRS. 33.250%	\$85,718.50
Depreciated Costs of Building		= \$172,081.50
Total: Depreciate Value of Improvements:		\$172,081.50
Plus: Site Value		\$ 57,500.00
Total: Indicated Value by Cost Approach:		=\$229,581.50
		\$229,500.00 rd

VALUE BASED ON THE COST APPROACH **\$229,500.00**

INCOME ANALYSIS

The Income Approach is a method utilized to convert anticipated economic benefits of property ownership into a value estimate through a capitalization process.

The principle of "anticipation" underlying this approach is based on the premise that a prudent investor recognizes the relationship between income and asset value.

In order to estimate the anticipated economic benefits from a particular property, potential income and expense, as well as debt cost, must be estimated and the most appropriate cap method selected.

Two commonly utilized methods of converting net income into value are direct capitalization, where an overall rate is extracted directly from market sales in which the net income is known or can be closely estimated; and the discounted cash flow method, whereby anticipated future income streams and a reversionary value are discounted to a net present value estimate.

For this appraisal the "Build up method" will be used to establish the overall cap rate to determine the value by the income method.

Capitalization Formula

"Built up method"
.020 safe Interest Rate
.030 additional risk interest
.010 cost of money management
.030 lack of liquidity
.09 Total Interest Rate
.02 Capital Recovery Rate
.11 Overall Cap Rate

The capitalization rate illustrated above is based on current market indicators which take into consideration rates of inflation, standard moderate low-risk investments, prevailing interest rates, and other indications of market stability. The formula illustrated above is generally accepted process used by the appraisal and banking industries to help determine the value of a "Stream of Income".

Property of this type typically rents for \$.75/sq.ft./month or \$9.00/sq ft annually. This amount is net to the landlord after the tennent has paid the taxes, insurance and all general upkeep. the income approach is based on this sanerio.

Gross Income		
6,000 sq ft x \$9.00 =		\$54,000.00

Operating Expenses		
Taxes Estimated	\$2,500.00	
Insurance Estimated	\$4,000.00	
Maintance and Upkeep	10% of gross income \$5,400.00	
Reserves for replacements	5% of gross income \$2,700.00	
Estimated Operating Expenses		\$14,600.00

Estimated Net Income		\$39,400.00
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Estimated Net Income \$39,400.00 Divided by .11 Cap Rate	\$358,181.00
	\$358,200.00 rd

SALES COMPARISON APPROACH

The sales comparison approach is used to determine the value as measured by the sale of other similar properties. In this market there are very few properties of this type. The area is growing and more and more are being built by the user's. Just 25 miles to the south at Sherman, Texas a new development has been built and several big box stores have moved in to the market there. The North Texas area is creeping over into Oklahoma and helping with the expanding market here.

Sale #1; 206 N. 16th, Lyday to Starnes
Date; 1-22-2020
Size; 932 sq ft on Small Lot
Price; \$50,000.00
Unit Price \$53.65/sq ft.
Recording; Book 1517 Page 651
Comments; This is a small block building with a flat roof and limited parking. This building is inferior to the subject.



Sale #2; 202 N 16th, Starbuck to Jernigan
Date; 12-05-2020
Size; 2,904 Sq. Ft.
Price; \$270,000.00
Unit Price; \$92.98/sq ft
Recording; Book 1545 Page 355

Comments; This property is very compatible to the subject except for its size. It is located in the same area just one block south.



Sale #3 701 W. Evergreen, Wigington to BCB Holdings
Date; 9-16-2021
ize; 2820 sq ft
Price; \$120,000.00
Unit Price; \$42.55/SQFT
Recording; Book 1573 Page 882
Comments; This property is comparable to the subject and is a service business with equal locations.



Sale #4 402 N First St., Wilcox Family Trust to Bryant JIU JITSU
Date; 2-5-2021
ize; 5160 sq ft
Price; \$465,000.00
Unit Price; \$90.12/SQFT
Recording: Book 1617 Page 1051
Comments; This property is comparable to the subject and is a service business with a superior location. This sale will adjusted by 45% for location.



SALES SUMMARY;

The four sales shown are for free standing buildings on city lots. Sale #1 and 2 are approximately ½ block south of the subject. Sale #3 is just 7 block east on Evergreen and is very similar to the subject. Sale #4 is very similar to the subject except for the location which is in a active commercial area. The sales range in price per sq. ft. of \$42.55 to \$92.98. The high is a multi unit retail strip on a active corner. The low is a single unit of 3000 sq ft on the corner of seventh and evergreen which is considered superior to the subject. Basedd on these sales I would estimate the means of \$67.75 per sq. ft 6000 = \$406,600.00 rd.

VALUE BASED ON THE SALES COMPARABLE

\$406,600.00 R

FINAL RECONCILIATION

The cost approach has indicated a value of \$229,500.00. The sales comparison approach indicates a value of \$406,600.00. The cost approach takes into account what the cost to replace the property with a building of the same utility at today's cost less depreciation. The income approach indicates what a prudent buyer would pay for the property at the assumed rent rate and a 11% return. This value is \$358,200.00 The sales approach is supported by limited sales however the sales used are good comparable's. Based on the approaches with EQUAL weight given to each approach, the appraiser estimates the market value as completed;

THREE HUNDRED THIRTY-ONE THOUSAND DOLLARS
(\$331,000.00)

XXX



MARTIN VANMETER, APPRAISER
OKLAHOMA CERTIFIED GENERAL #10457

REASONABLE EXPOSURE TIME

The opinion of the time period for reasonable exposure is not intended to be a prediction of a date of sale or a one-line statement. Instead, it is an integral part of the analyses conducted during the appraisal assignment. The opinion may be expressed as a range and can be based on one or more of the following:

- Statistical information about days on market,
- Information gathered through sales verification, and
- Interviews of market participants.

Related information garnered through this process may include the identification of typical buyers and sellers for the type of property involved and typical equity investment levels and/or financing terms.

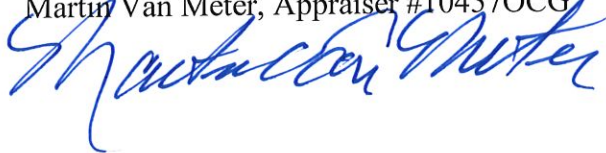
The reasonable exposure period is a function of price, time, and use, not an isolated opinion of time alone. The answer to the question “what is reasonable exposure time?” should always incorporate the answers to the question “for what kind of property at what value range?” rather than appear as a statement of an isolated time period.

A reasonable exposure time for the subject property at the market value definition and market value conclusion in this appraisal is methodically developed by discussions with local market participants. According to local brokers, appraisers, and informed market participants, the reasonable exposure time for similar properties at a value range consistent with the value conclusion of this report, is considered to be 12 to 24 months. I have concluded exposure time at eighteen months.

CERTIFICATE OF APPRAISAL

1. I certify that, to the best of my knowledge and belief, the statements of fact contained in this appraisal report are true and correct.
2. I further certify that the reported appraisal and opinions are limited only by the reported qualifying conditions and are my personal, unbiased, professional analyses and opinions.
3. I further certify that I have no present or prospective interest in the appraised property.
4. The appraisal analyses and opinions were developed and this appraisal report has been prepared in conformance with and is subject to the requirements of the Code of Professional Ethics and the Standards of Professional Practice of the American Institute of Real Estate Appraisers.
5. I do not authorize the out-of-context quoting from or partial reprinting of this appraisal report.
6. Further, neither all nor any part of this appraisal report shall be disseminated to the general public by the use of media for public communication without the prior written consent of the appraiser signing this report.
7. I have made a physical on-site inspection of the property.
8. This assignment or its compensation is in no way based on requested minimum or maximum, valuation, or specific valuation, or approval of a loan.

Martin Van Meter, Appraiser #10457OCG



State of Oklahoma



Glen Mulready, Insurance Commissioner

Oklahoma Real Estate Appraiser Board

This is to certify that:

Martin M VanMeter

*has complied with the provisions of the Oklahoma Real Estate Appraisers Act to transact business as a **State Certified General Real Estate Appraiser** in the State of Oklahoma.*

In Witness Whereof, I have hereunto set my hand and caused the seal of my office to be affixed at the City of Oklahoma City, State of Oklahoma, this 14th day of February, 2022.

Handwritten signature of Glen Mulready in black ink.

*Glen Mulready, Insurance Commissioner
Chairperson, Oklahoma Real Estate Appraiser Board*

Members, Oklahoma Real Estate Appraiser Board



Handwritten signature of Brandon Webb in black ink.

Handwritten signature of Patricia M. Brown in black ink.

Handwritten signature of Brandon Webb in black ink.

Handwritten signature of Patricia M. Brown in black ink.

Brandon Webb

Patricia M. Brown

Handwritten signature of Brandon Webb in black ink.

Expires:

02/28/2025

Oklahoma Appraiser Number:

10457CGA

Martin McWhorter VanMeter, CRB

419 W. Main

Durant, OK 74701

Business : 580-924-8404 Home : 580-924-890 Mobile : 580-920-6914

Email : martinvanmeter@cbtexoma.com

Broker (OK) # 28974

Certified Appraiser (OK) # 10457

Education

Calera High School, Calera, OK

Murray Slate College, Tishomingo, OK

Oklahoma State University, Stillwater, OK

Bachelor of Science Degree – Agriculture Education

Professional Training & Schools

Basic Real Estate – Oklahoma Real Estate Institute

Advanced Real Estate – Oklahoma Real Estate Institute

Real Estate Appraisal Course 101

Society of Real Estate Appraisers

Real Estate Appraisal– Oklahoma Real Estate Institute

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Real Estate Brokers Management Institute
Century 21 International
Investment Real Estate Institute
Society of Real Estate Appraisers
Art of Real Estate Counseling
Profitability – Realtors National Marketing Institute
Certified Real Estate Brokerage Manager “CRB”
Realtors National Marketing Institute

Work Experience

November 1987 to Present

Broker / Owner OK # 28974
Certified Appraiser OK # 10457
Coldwell Banker VanMeter Rader Group
VanMeter Realty
VanMeter Appraisal Service
Durant, OK

October 1988 to November 1989

Commercial / Investment Consultant
Century 21 South Central States, Inc.
Irving, TX

January 1978 to November 1987

Real Estate Broker and Manager
Century 21 Quality Properties, Inc.
Durant, OK

1984 to 1988

Moderator the Century 21 Investment Society
Appraiser for Banks, District Courts. Attorneys, Relocation Firms and Other

1984 to 1985

Instructor for Century 21 of North Texas, Oklahoma and Arkansas

June 1972 to January 1978

Sales Associate
Goad Real Estate
Durant, OK



DURANT, OKLAHOMA

LOCATION

County	Bryan
Nearest Major City	Dallas, TX
Distance to Nearest Major City	95 miles
City Size in Square Miles	22.7
County Size in Square Miles	909

POPULATION 2008

Durant	16,161
Bryan County	40,109
Growth of County 2000-2008	9.8%
(2nd fastest growing city in Oklahoma)	
Bryan County Population per mile	40.2
Median Age (Durant)	31.0
Median Age (Bryan County)	38

(Source: US Census Bureau analysis, 2009)

INCOME (BRYAN COUNTY)

2007 Median Household Income	\$41,304
2007 Per Capita Personal Income	\$25,733
2000 Average Wage per Job	\$19,542

RETAIL SALES GROWTH

*FY 2009.....	\$11,113,108.69
*FY 2008.....	\$9,745,943.84
Percentage Increase.....	14.03%

*(Year-to-Date Comparisons: July 1-May 30 based on 1% Sales Tax Figures)

CLIMATE

Average January Temperature	41
Average July Temperature	85
Annual Rainfall	43.7"
Annual Snowfall	2.8"
Annual Flying Days	347
Humidity	70%

POLICE/FIRE PROTECTION

Police Department Personnel	
City:	
Full-Time	37
Volunteers	22
(17 of those are Certified Reserve Officers)	
County:	11
Jail:	1
Fire Stations:	3
Full-Time Firefighters	33
1 Chief	
1 Fire Marshall	
Fire Insurance Rating	4
DISPATCH: 24 HOURS	
ENHANCED 911 EMERGENCY SERVICES	

DISTANCE TO MAJOR CITIES

Atlanta, GA	873	Memphis, TN	448
Chicago, IL	855	New Orleans, LA	610
Dallas, TX	95	New York, NY	1,516
Denver, CO	827	Oklahoma City, OK	151
Detroit, MI	1,111	San Francisco, CA	1,735
Houston, TX	334	St. Louis, MO	585
Kansas City, KS	499	Seattle, WA	2,159
Los Angeles, CA	1,485	Tulsa, OK	167
Mexico (Laredo, TX)	526	Washington, DC	1,347

TRANSPORTATION

EAKER FIELD AIRPORT

- 5,000 ft. lighted concrete runway
- Aircraft maintenance, tie-down, and hangar
- Navigation guild
- Plane rental
- Flight training
- 24-hour fuel

COMMERCIAL AIRPORTS

- Dallas/Fort Worth International Airport 95 miles
- Dallas Love Field Airport 95 miles
- Will Rogers International Airport 150 miles
(Oklahoma City, OK)
- Tulsa International Airport 184 miles

BUS SERVICE

Greyhound Bus Lines provide passenger service and package service to Durant.

RAIL

- Kiamichi Railroad, Kansas City Southern, Union Pacific, Burlington Northern Santa Fe
- Amtrak (north/south) Passenger train between Dallas, TX and Oklahoma City, OK (45 miles away)

INTERSTATE HIGHWAYS

- I-35 (north/south) 50 miles west
Connects Canada with Mexico
- I-40 (east/west) 118 miles north
Connects Greensboro, NC to Los Angeles, CA
- I-20 (east/west) 100 miles south
Connects Florence, SC to Pecos, TX
- I-45 (north/south) 95 miles south
Connects Dallas, TX to Houston, TX

May 2009

TAXES

PROPERTY TAX (AD VALOREM)

Durant's property tax rate is \$89.53 per \$1,000 assessed value.

- County \$19.54
- School—Durant Independent School District \$57.99
- Kiamichi Technology Center \$12.00

SALES TAX

- City 4.375%
- County 0.25%
- State 4.5%
- Corporation No sales tax

LOCAL GOVERNMENT

Type of Government City Manager/Council
Durant, Oklahoma is proud to be a Certified City, a Main Street Community, a Capital Improvement Planning City, a Foreign Trade Zone, and a Century 2000 & 2001 Beautification Community.

QUALITY OF LIFE

ROBERT L. WILLIAMS PUBLIC LIBRARY - In 1925, former governor and current U.S. Judge, Robert Lee Williams, purchased a residence and two lots and presented them to the City of Durant for use as a public library. The City later approved a bond to construct the present building, which was completed in 1937. City clubs and organizations have supported the library with their gifts and contributions. The Robert L. Williams Public Library provides public internet access and has approximately 52,438 items including videos, audiotapes, books and magazines.

LAKE TEXOMA - This beautiful 89,000 acre water playground is located just 12 miles from Durant. Lake Texoma boasts a scenic shoreline of 580 miles, which offers quiet coves for great fishing, sandy beaches for swimming and miles of open water for sailing, power boating, and skiing. This immense playground consists of two wildlife refuges, two state parks, 26 resorts, 54 managed parks and hundreds of campgrounds surrounding the lake. Lake Texoma's lodging accommodations range from rustic to upscale resorts, with a host of restaurant fare from hamburgers to gourmet.

PARKS - Durant is home to ten public parks, six tennis courts, two swimming pools, and ten different ball fields.

GOLF COURSES

- Silverado Golf Course - The newest 18-hole par 71 course and features a pro shop, practice facility, private lessons, and a bar and grill in the club house.
- Chickasaw Pointe Golf Resort - Ranked as one of the nation's top 10 municipal golf courses by "Golf Week Magazine," and 4th in the state of Oklahoma by "Golf Digest" this is an 18-hole par 72 championship course.
- Calera Golf Center - Open 365 days per year, this driving range offers 60 tees, sand trap, putting and pitching greens, and pro shop.
- Durant Country Club - Established in 1927, this semi-private course is the oldest in Bryan County. The club also features a lounge, swimming pool, and restaurant for members.

ARTS & ENTERTAINMENT

FORT WASHITA - The site for the fort was selected in 1842 by General Zachary Taylor, later president of the United States. The post was established to protect Choctaw and Chickasaw Indian tribes from marauding Western Plains Indians. The fort was acquired by the Oklahoma Historical Society in 1962 and its restoration continues. Fort Washita, 14 miles northwest of Durant, is a well-preserved military installation from the mid-1800's. 3348 State Road 199, Durant, 580.924.6502

THREE VALLEY MUSEUM - Step back in time to the early days of Oklahoma statehood and enjoy turn of the century exhibits. See Durant as it was and learn how pioneers settled this area. 401 W. Main, Durant, 580.920.1907

CHOCTAW CASINO AND RESORT - For adult fun there's nothing better! Over one million dollars in cash and prizes are won each month. Come experience the excitement of high stakes bingo, lottery-pull tabs and fabulous special events. US Hwy 69/75, 800.788.BINGO

CIMARRON CELLARS VINEYARD AND WINERY - Visit family-owned Cimarron Cellars and view for yourself Oklahoma's first winery and vineyard. Cimarron Cellars grows over 20 varieties of French/American hybrid grapes to produce a full range of wines, winning critical acclaim. 1280 S. Hwy 69/75, Caney, 580.889.5997

OKLAHOMA SHAKESPEAREAN FESTIVAL - Comedies, dramas, musicals, and dinner theater are part of Durant's summer theatre season and is held on. 580.745.2696

VANMETER GALLERY - Come visit this beautiful display of Native American and Western art created by local artists. They feature oil and water color paintings and provide for viewing a vast array of Western bronze art sculptures.

DURANT TWIN CINEMA - With four movie screens, this theater features a fully-stocked snack bar and current movie releases. 909 W. Main, Durant, 580.924.2711

DURANT BOWLING CENTER - The Durant Bowling Center features Qubica automatic scoring, a pro shop, and glow-in-the-dark cyber bowl. 909 W. Main, Durant, 580.920.2898

PROFESSIONAL SPORTS WITHIN 150 MILES - With Durant's unique location, we have easy access to professional sports in every season. These include Dallas Cowboys Football, Texas Rangers Baseball, Dallas Mavericks Basketball, Dallas Stars Hockey, Oklahoma City Blazers Hockey, Oklahoma City 89'ers Baseball and Oklahoma City Thunder Basketball.

YOUTH SPORTS - The Durant Multi-Sports Complex features a wide range of youth sports and activities. The community also offers tennis, football, basketball, softball, track, rodeo, soccer, swimming, golf, baseball, hunting, and fishing.

HISTORIC DOWNTOWN DURANT - With over 30 businesses ranging from specialty shops, clothing, antiques, collectibles, and crafts, time spent in Downtown Durant will be enjoyed. Musical performances, and seasonal events can also be enjoyed on the historical Market Square. Durant Main Street, 110 N. 2nd, Durant, 580.924.1550.

DINING OUT

Durant and Bryan County offer a variety of restaurants to satisfy anyone's taste. Our eating establishments include some of the finest barbeque and catfish available, as well as American, Italian, Mexican, and Oriental cuisine.

HOTELS/MOTELS

Durant has nine hotels with 631 total combined rooms. Accommodations range from national chains to locally-owned and offer services including meeting rooms, outdoor pools, and restaurants.

CHURCHES

Durant has 33 churches in the city limits with an additional 61 churches in Bryan County. All major denominations are represented.

NEWSPAPERS

Durant Daily Democrat
Bryan County Star
The Shopper
The BUZZ

Daily
Weekly
Weekly
Monthly

RADIO STATIONS

*KLAK 97.5 Contemporary *KMKT 93.1 Country
*KAYC 91.1 Christian *KSSU 91.9 Mixed
*KLBC 106.3 Country *KSEO 750AM Christian

HEALTH CARE

Durant is home to over 120 doctors practicing in 30 different fields, an award-winning hospital, over 20 medical clinics, 4 nursing homes, 2 assisted-living centers, 20 Home Health agencies, 8 hospice centers, 1 pregnancy center, and 2 crisis centers.

MEDICAL CENTER OF SOUTHEASTERN OKLAHOMA -

MCSO has 148 beds, which includes 20 new private medical-surgical beds, as well as a new surgical suite/Endoscopy room, new surgery waiting area, added 8 Progressive Care beds, new Education area, private dining area and new parking lot. In the last year six new physicians have been added including a General Surgeon, Family Practice, 2 Radiologists, and 2 Emergency Room physicians. MCSO employs over 600 employees and is a six-time *Top 100 Hospital* winner. MCSO is home to a state-of-the-art Diagnostic Imaging center, a 24-hour Emergency Room, and a 20,000 square foot Women's Center. Additional services include Wound Care & Hyperbarics; "Inspirations" Geriatric Counseling center; "New Visions" Medical Stabilization program; Home Health Services; and Inpatient & Outpatient Surgical Services. For more information, log on to www.mymcsoc.com.

DURANT MEDICAL COMPLEX -

Located adjacent to the Medical Center of Southeastern Oklahoma, the Durant Medical Complex houses approximately 20 physicians specializing in different fields, as well as a pharmacy, MCSO's Outpatient Physical Therapy and Outpatient Radiology Center, MCSO's Surgical Center which handles outpatient surgery; Wound Care Center, and Inspirations Counseling Center, all of which utilize state-of-the-art equipment.

Total Number of Beds in Hospital	148
Medical Clinics.....	23
Number of Osteopaths.....	22
Number of Chiropractors.....	11
Number of Dentists.....	23

EDUCATION

DURANT PUBLIC SCHOOLS - Throughout the years, Durant Public Schools have maintained an outstanding curriculum, winning both state and national honors in scholastic, music, and sporting events. Durant Public Schools are recognized throughout the state for exceptional teachers and outstanding instructional programs. Much of the District's success is attributed to community support and interest in the schools. Durant citizens vote to support school bond issues on a regular basis, which ensures that students are provided with a safe and educationally sound learning environment. Parents, faculty, business members, and volunteers all play active roles in the Durant Public Schools. All attendance centers in the Durant Public School District are fully accredited by the Oklahoma State Department of Education. Durant High School is also fully accredited by the North Central Association. In addition to being fully accredited by the State Department of Education, all three of Durant's elementary sites are designated as Title I School-Wide Programs. Durant Public Schools was recognized in 2001 by Governor Frank Keating for its exemplary job of preparing its students for success. The 2008, State Department of Education school report card indicates that of seniors enrolled 98.1% graduated at DHS. The average ACT score was 21.8, as compared to the state average of 20.7.

	SCHOOLS	TEACHERS	STUDENTS	AVG CLASS SIZE
ELEMENTARY	3 (PK-4)	90	1,329	20
INTERMEDIATE	1 (4-6)	53	705	20
MIDDLE	1 (7-8)	36	439	20
HIGH	1 (9-12)	62	807	20

Average GPA: 3.1

Teacher/Student Ratio: 23 to 1 (students per regular classroom teacher)

Teachers with Advanced Degrees: 64.2%

Teachers and Administrators: 250

Support Personnel: 200

KIAMICHI TECHNOLOGY CENTER - Offers its students technical skills which empower them with advantages in today's competitive work environment. The school offers a variety of training programs including Licensed Practical Nursing, Occupational Services, Business and Computer Technology, and Electronics/Computer Repair and Networking Technology. The Business and Industry Services division offers the Training for Industry Program, which provides customized training in new or expanding Oklahoma industries.

SOUTHEASTERN OKLAHOMA STATE UNIVERSITY - Founded in 1909, Southeastern Oklahoma State University is considered the "University of Choice for southeastern Oklahoma and northern Texas". In 2009, the John Massey School of Business earned initial accreditation in business from the Association to Advance Collegiate Schools of Business International. Southeastern is one of only four universities in Oklahoma accredited by AACSB, and the only regional university in the state with that distinction. Southeastern is the proud home of more than 4,000 students from 33 states and 30 different countries. The University offers 41 undergraduate and 9 graduate degree plans including a bachelor's and master's degree in Teacher Education, Business Administration, and Aviation Technology. In addition to the main campus at Durant, programs are offered at the Southeastern-McCurtain County branch campus; Ardmore Higher Education Center; Eastern Oklahoma State College-McAlester campus; Tinker AFB and Oklahoma City Community College; and Grayson College in Denison, TX.

MAJOR EMPLOYERS

Choctaw Nation of Oklahoma	5400
Southeastern Oklahoma State University	1140
Medical Center of Southeastern Oklahoma	600
Durant Big Lots Distribution Center	30
Wal-Mart Super Center	431
Precision Response Corporation	472
Durant Public Schools	450
Indian Nation Wholesale	330
J.C. Potter Sausage Co.	250
Cardinal FG	289
First United Bank	237
Eagle Suspensions	113
Roll Offs	110
Rustin Concrete	70
First Texoma National Bank	55
GAMCO	50
Nichol's Dollar Saver	50
Staff One	32
ETS (EMC Test Systems)	30
Icon Manufacturing	30
Landmark Bank	23
Wastequip May Fab	17
Texoma Waste Control	12
Texoma Truss	10
Hausner's	10
American Heritage Distribution Center	5

UTILITIES

ELECTRIC

Oklahoma Gas and Electric Company
Southeastern Oklahoma Electric Cooperative

NATURAL GAS

Oklahoma Natural Gas Company

OTHER FUEL

LP Gas

TELEPHONE

Southwestern Bell Telephone

Fiber Service: yes

Digital Service: yes

INTERNET

High Speed Wireless Broad-Band Network

DSL

Dial Up Network

Cable Network

WATER SUPPLY

Supplier

Source of Water

City of Durant

Lake Durant and Blue River

(reserved one year supply)

Capacity of Plant

7,000,000 GPD - 10,000,000 GPD

Storage Capacity

Ground

1,500,000

Elevated

3,600,000

WASTE WATER

Durant has an extended aeration with sludge digestion system of treatment. The City's sewage treatment system is currently operating at approximately 67% of hydraulic capacity.

Supplier

City Utility Authority

Capacity

12,000,000 GPD

Present load

2,100,000 GPD

Population Equivalent

24,295 GPD 14,372 GPD

LABOR FORCE

Average Distance Traveled to Place of Employment

Miles Traveled	Percent of Workers
0-5	39.5%
6-10	15.5%
11-20	14.1%
21-30	7.9%
31-50	6.2%
More than 50	9.0%

"Approximately 63% of underemployed workers are willing to commute at least 30 minutes to work."

Source: University of Oklahoma Labor Force Analysis.

BRYAN COUNTY	
POPULATION 2008	40,109
LABOR FORCE 3/2009	20,060
NUMBER EMPLOYED 3/2009	19,070
NUMBER UNEMPLOYED 3/2009	990
UNEMPLOYMENT RATE 3/2009	4.9%

Unemployment Rate

January 2009

4.5%

February 2009

4.7%

March 2009

4.9%

SKILLS OF UNDEREMPLOYED

EXECUTIVE, ADMINISTRATIVE, MANAGERIAL	750
PROFESSIONAL SPECIALTY	521
TECHNICIANS AND RELATED SUPPORT	370
SALES	384
ADMINISTRATIVE SUPPORT, INCLUDING CLERICAL	488
SERVICE OCCUPATIONS	942
FARMING, FORESTRY, AND FISHING	138
PRECISION PRODUCTION, CRAFT, AND REPAIR	883
MACHINE OPERATORS, ASSEMBLERS, AND INSPECTORS	481
TRANSPORTATION AND MATERIAL MOVING	119
TOTAL	5,076

Durant

2006

All-America City Finalist



FOR MORE INFORMATION PLEASE CONTACT:

TOMMY KRAMER, DIRECTOR
ECONOMIC DEVELOPMENT
CITY OF DURANT
215 NORTH 4TH AVENUE
DURANT, OKLAHOMA 74701

(580) 924-4570

EXHIBITS



Martin VanMeter <martinvanmeter@vanmeterrealty.com>

Request for Commercial Appraisal

Wed, Apr 5, 2023 at 4:15 PM

Cynthia Price <cprice@durant.org>

To: "martinvanmeter@vanmeterrealty.com" <martinvanmeter@vanmeterrealty.com>

Martin,

The property address is 301 N. 16th. I have attached the Assessment Property Record Card which contains the legal description of the property.

City contacts are: Lisa Taylor, City Manager, Email: ltaylor@durant.org, Phone: 580.931.6645; and Cynthia Price, City Clerk, Email: cprice@durant.org, Phone: 580.380.5164.

For access to property: Mark Pierce, Facilities Maintenance Manager, Email: mpierce@durant.org, Phone: 580.759.9422.

The city manager just reiterated that we are interested in selling the building and that is the purpose of the appraisal.

Respectfully,

Cynthia J. Price

Cynthia J. Price
City Clerk and
Cemetery Administrator
City of Durant
[300 W. Evergreen, Room 100](#)
P.O. Box 578
Durant, OK 74702
Phone: (580) 931-6641
Fax: (833) 994-0399

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Bryan

Assessment Property Record Card

Data provided by Mike Hull County Assessor

Date 04/05/2023
Time 15:38:13
Page 1

Assessment Data

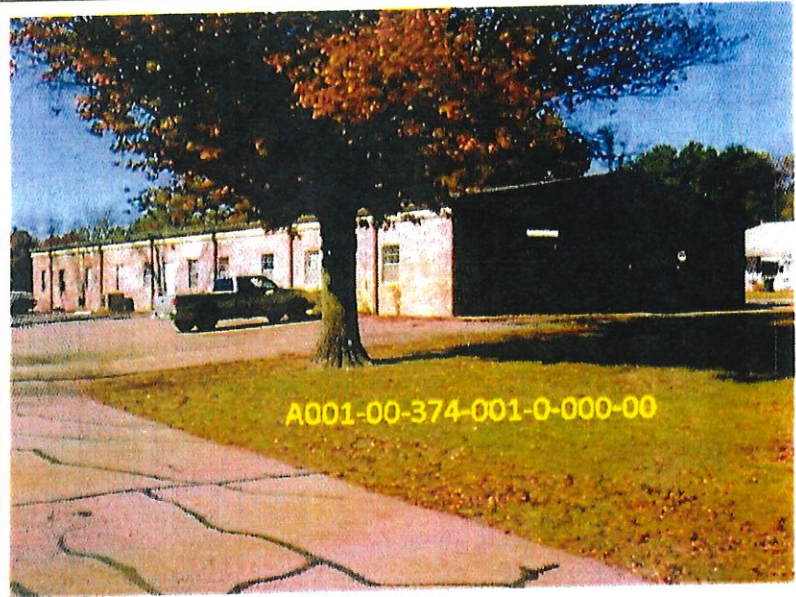
Account 070019934
Parcel ID A001-00-374-001-0-000-00
Cadastral ID A001-374-001-00-0-000-00
Property Type REAL - Real Property
Property Class E
Tax Area 201 - Durant Cty I-72
Name ID 12758
CITY OF DURANT

OK 00000-0000

Parcel Location

Situs 00301 N 16TH
Subdivision DURANT 5
Lot/Block 0001 / 0374 Parcel Size 4 - Lots
Sec/Twn/Rng / / /
Neighborhood 16900 - DURANT
School District I-72 Dur - I-72 Durant Rural

Primary Image



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Legal Description

DURANT LTS 1-4 BLK 374

Building Permits

Number	Description	Opened	Closed	Amount
--------	-------------	--------	--------	--------

Exemptions

Code	Type	Active	Maximum	Exemption
------	------	--------	---------	-----------

Sale History

Bk/Pg	Grantor	Date	Price	Code
-------	---------	------	-------	------

Parcel Valuation

Source	REAL	Fair Cash	Capped	Asmnt Level	Assessed	Levy Rate	93.880	Current Tax
Remove Cap		Land Value	0	0	11%	0	0	0.00
Year Frozen		Improvements	0	0		0	0	
New Construction	0	Mobile Home	0	0		0	0	0.00
TIF Project ID	0	Total Value	0	0		0	0	0.00

Assessment History

Tax Year	Statement Number	Billed Owner	Tax Area	Total Value	Exemptions	Taxable Value	Billed Tax
2022	2022-070019934	CITY OF DURANT	201		0		.00
2021	2021-070019934	CITY OF DURANT	201		0		.00
2020	2020-070019934	CITY OF DURANT	201		0		.00
2019	2019-0019934	CITY OF DURANT	201				.00
2018	2018-0019934	CITY OF DURANT	201				.00
2017	2017-0019934	CITY OF DURANT	201				.00
2016	2016-0019934	CITY OF DURANT	201				.00
2015	2015-0019934	CITY OF DURANT	201				.00
2014	2014-0019934	CITY OF DURANT	201				.00
2013	2013-0019934	CITY OF DURANT	201				.00
2012	2012-0019934	CITY OF DURANT	201				.00
2011	2011-0019934	CITY OF DURANT	201				.00
2010	2010-0019934	CITY OF DURANT	201				.00



Bryan

Assessment Property Record Card

Data provided by Mike Hull County Assessor

Date 04/05/2023

Time 15:38:13

Page 2

Lot - Exempt Lot

Lot Data

Lot Size 0 0
 Lot Count 2.09
 Units Buildable 0
 Non-Ag Acres
 Topography
 Street Access
 Utilities
 Amenities

 Method Lot
 Base Lot Value
 Factor Value
 Adjustments
 Lot Value

Residential Data

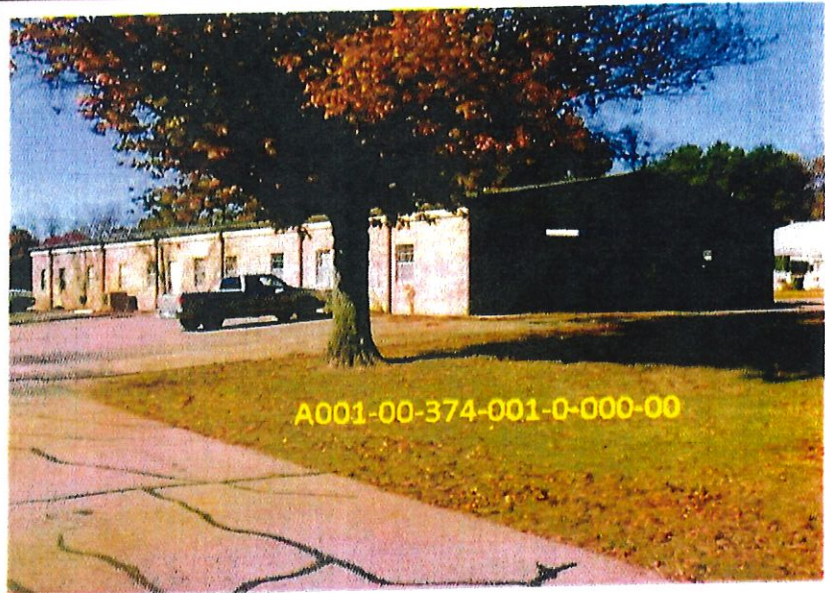
Type
 Condition
 Quality
 Architecture
 Style
 Exterior Wall
 Base/Total Area /
 Style
 HVAC
 Roof Cover
 Area on Slab
 Fixture/Rghln /
 Bed/Bathroom /
 Basement Area
 Garage Type
 Remodel
 Year/Eff Age /

Cost Approach

Manual Date : 01/2019

Base Cost	0.00	Total Misc Impr	+	0
Roofing Adj	+ 0.00	Garage Cost	+	
Subfloor Adj	+ 0.00	Total RCN	=	0
Heat/Cool Adj	+ 0.00	Depreciation (0%)	-	0
Plumbing Adj	+ 0.00	Lump Sums	+	0
Basement Adj	+ 0.00	RCNLD	=	
Adj Base Cost	= 0.00	Lot Value	+	
Total Area	x	Indicated Value	=	
Adjusted Cost	= 0	Value Per SqFt		0.00

Primary Image



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GRM Approach

GRM Code
 Gross Rent
 Indicated Value

Multiple Regression

MRA Code
 Adjusted R
 Indicated Value

Direct Comparables

Selection Model
 Adjustment Model
 Comparables
 Indicated Value

Value Reconciliation

Selected Approach Cost Approach
 Improvements
 Lot Value
 Indicated Value 0.00 Per SqFt
 Aground Value
 Site Improvements
 Total Value 0.00 Total Value Per SqFt

Miscellaneous Improvements

Code	Description	Sketch ID	Size	Year	Units	Unit Cost	Depr	Value
------	-------------	-----------	------	------	-------	-----------	------	-------

Bryan County Records [OK]

Owner Information	
STARNES PROPERTIES, LLC RONALD	
P O BOX 742	
DURANT, OK 74702-0000	
Property Address	
206 N SIXTEENTH	

Taxable Market	Assessed Value
Land	\$946
Improved	\$4554
Mobile	\$0
Total	\$5500
Exemptions	
School District 201	\$5500
School Levy	\$93.88
	Estimated Taxes \$516.34

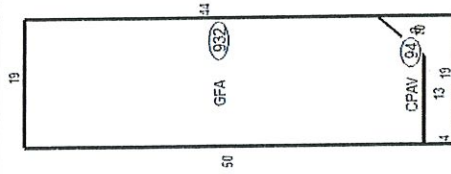
Land Information				
Land Use: Urban Com				
Lots	Acres	SF	Width	depth
0.43	0	0	0	0
Description	Lots			

Miscellaneous Structures				
Description	YrBlt	LxW	Units	
Concrete Paving	1995	18 X 24	432	
N/A	0		0	
N/A	0		0	
N/A	0		0	
N/A	0		0	
N/A	0		0	
N/A	0		0	
N/A	0		0	
N/A	0		0	
N/A	0		0	
N/A	0		0	

Building No. 830	Account Number 070019953
Sub Name: DURANT ORIGINAL TOWN	
Lot: 004	Block: 377
Area Name: DURANT SUBS	
Section 31	Township: 06S Range: 09E

Sales Information				
Sale Date	Sale Price	Book/Page	\$/SF	
20200122	50000	1517/651	53.65	
Grantor: LYDAY, BILLY DALE & MARY LYNN				
Sale Date	Sale Price	Book/Page	\$/SF	
20050429	15000	1095/456	16.09	
Grantor: LOSAWYER, DON & ELOISE				
Sale Date	Sale Price	Book/Page	\$/SF	
00000000	0	0/0	0	
Grantor:				

Mobile Home Information		
Serial No.		
Make		
Tag No.	LxW	x



Building Elements									
Type	Commercial								
Style	1 Story								
Design	Retail Store								
Quality	N/A	Interior Finish N/A							
Condition	N/A								
Roof	Flat	Built/Up Tar							
Exterior Wall	Concrete Block	N/A							
Foundation	N/A	Fireplace N/A							
Heat	No HVAC	Air N/A							
Beds	0	Baths	0	Total Rooms 0					
Garage	N/A	Garage SF 0							
Porch	N/A	Porch SF 0							
Basement	N/A	Basement SF 0							
Year Built	1938	Eff Year Built	85	Year Remodeled 0					
Square Footage	932								
Commercial Elements									
Stories	1	Story Height	14	Perimeter 135					
Units	0	Rent	000						
Class Description		Class3							

Commercial Elements

Stories	1	Story Height	14	Perimeter	135
Units	0	Rent	000		
Class Description	Class3				

Legal Description

A001-00-377-004-0-001-00 - DURANT N60' LT 4 BLK 377

Bryan County Records [OK]

Owner Information	
JERNIGAN, RAY D JR & LISA A	
1520 WEST EVERGREEN	
DURANT, OK 74701-	
Property Address	
202 N SIXTEENTH	

Taxable Market	Assessed Value
Land	\$11800
Improved	\$103844
Mobile	\$0
Total	\$115644
Exemptions	
School District 201	\$12721
School Levy	\$93.88
Net Assessed	\$12721
Estimated Taxes	\$1194.25

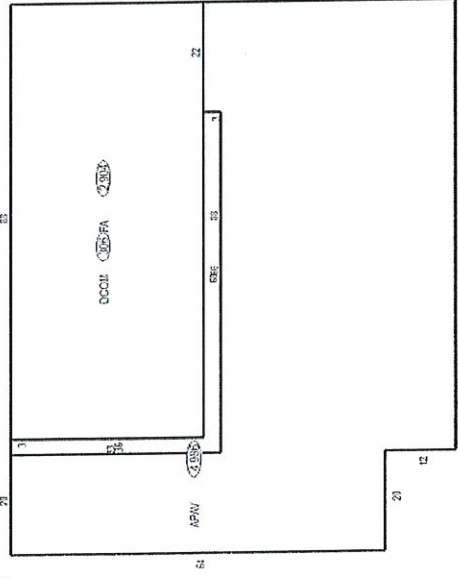
Land Information			
Land Use: Urban Com			
Lots	Acres	SF	Width
0.57	0	0	0
Description	Lots	depth	

Miscellaneous Structures			
Description	YrBlt	LxW	Units
Commercial Porch	0	X	306
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0

Building No. 831	Account Number 070019954
Sub Name: DURANT ORIGINAL TOWN	
Lot: 004	Block: 377
Area Name: DURANT SUBS	
Section 31	Township: 06S Range: 09E

Sales Information			
Sale Date	Sale Price	Book/Page	\$/SF
20201205	270000	1545/355	92.98
Grantor: STARBUCK, DENNIS			
Sale Date	Sale Price	Book/Page	\$/SF
19960911	154500	886/119	53.2
Grantor: BRYAN CO PROPERTIES, INC.			
Sale Date	Sale Price	Book/Page	\$/SF
00000000	0	0/0	0
Grantor:			

Mobile Home Information	
Serial No.	
Make	
Tag No.	LxW x



Legal Description

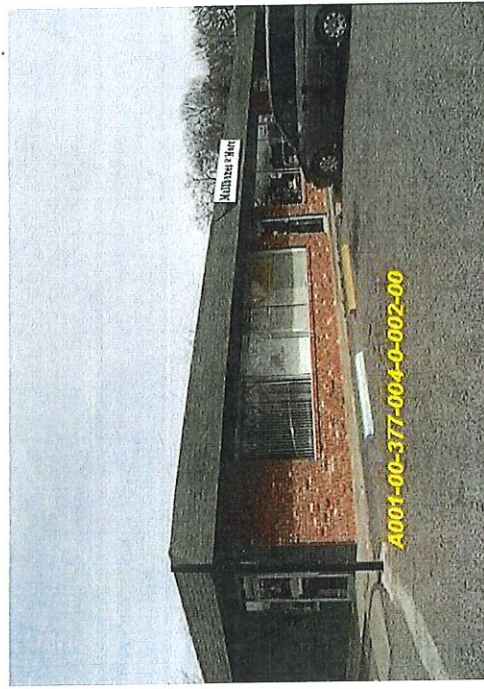
A001-00-377-004-0-002-00 - DURANT S80' LT 4 W3.3' OF S80' OF LT 5 BLK 377

Building Elements

Type	Commercial
Style	1 Story
Design	Office Building
Quality	N/A
Condition	N/A
Roof	Flat
Exterior Wall	Concrete Block
Foundation	N/A
Heat	Ind Thu-Wall Heat Pump
Beds	0
Baths	0
Garage	N/A
Porch	Commercial Porch
Basement	N/A
Year Built	1973
Eff Year Built	34
Square Footage	2904

Commercial Elements

Stories	1
Story Height	10
Units	0
Rent	000
Class Description	Class3
Perimeter	242



Owner Information	
BCB HOLDINGS, LLC	
1496 N LONE OAK RD	
DURANT, OK 74701-0000	
Property Address	
W EVERGREEN ST	

	Taxable Market	Assessed Value
Land	\$45000	\$4950
Improved	\$75203	\$8272
Mobile	\$0	\$0
Total	\$120203	\$13222
		Exemptions
		\$0
School District 201		Net Assessed
School Levy \$93.88		\$13222
		Estimated Taxes \$1241.28

Land Information				
Land Use: Urban Corn				
Lots	Acres	SF	Width	depth
1	0	0	0	0
Description Lots				

Miscellaneous Structures			
Description	YrBlt	LxW	Units
Concrete Paving	0	X	800
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0

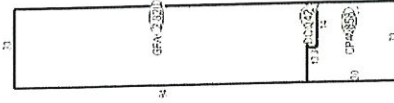
Building No. 556	Account Number 070018335
---------------------	-----------------------------

Sub Name: DURANT ORIGINAL TOWN	
Lot: 007	Block: 155
Area Name: DURANT SUBS	
Section 32	Township: 06S Range: 09E

Sales Information			
Sale Date	Sale Price	Book/Page	\$/SF
20210916	120000	1573/882	42.55
Grantor: WIGINGTON ENTERPRISES, INC			
Sale Date	Sale Price	Book/Page	\$/SF
20010131	384500	972/881	136.35
Grantor: HENDRIX, LARRY & OTHERS			
Sale Date	Sale Price	Book/Page	\$/SF
00000000	0	0/0	0
Grantor:			

Mobile Home Information			
Serial No.			
Make			
Tag No.	LxW x		

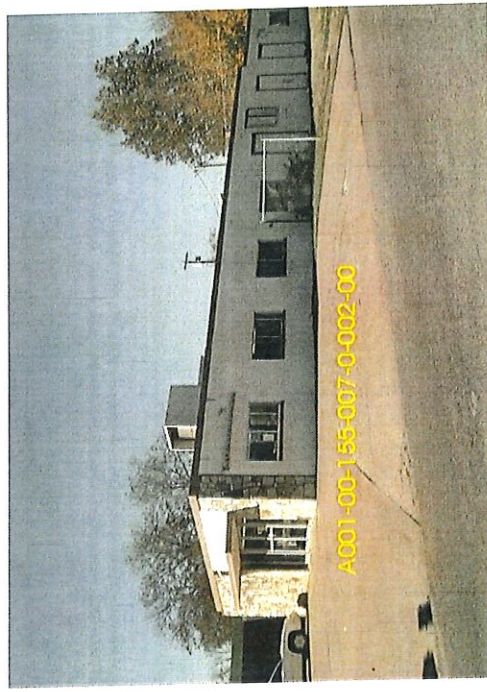
C:\MS\201



Building Elements									
Type	Commercial								
Style	1 Story								
Design	Retail Store								
Quality	N/A	Interior Finish N/A							
Condition	N/A								
Roof	Gable	Metal							
Exterior Wall	Concrete Block	N/A							
Foundation	N/A	Fireplace N/A							
Heat	Warmed and Cooled Air	Air N/A							
Beds	0	Baths	0	Total Rooms	0				
Garage	N/A	Garage SF 0							
Porch	N/A	Porch SF 0							
Basement	N/A	Basement SF 0							
Year Built	1968	Eff Year Built	34	Year Remodeled 0					
Square Footage	2820								
Commercial Elements									
Stories	1	Story Height	14	Perimeter	248				
Units	0	Rent	000						
Class Description	Class3								

Commercial Elements

Stories	1	Story Height	14	Perimeter	248
Units	0	Rent	000		
Class Description	Class3				



Legal Description

A001-00-155-007-0-002-00 - DURANT E40' LT 7 BLK 155

Bryan County Records [OK]

Owner Information	
BRYANT JIU JITSU LLC	
402 N 1ST	
DURANT, OK 74701-	
Property Address	
402 N 1ST	

Building No. 506	Account Number 070017982
Sub Name: DURANT ORIGINAL TOWN	Lot: 005 Block: 109
Area Name: DURANT SUBS	
Section 32	Township: 06S Range: 09E

Taxable Market	Assessed Value
Land	\$26400
Improved	\$224750
Mobile	\$0
Total	\$511150
	Exemptions
	\$0
School District 201	Net Assessed
School Levy \$93.88	Estimated Taxes \$4801.96

Land Information				
Land Use: Urban Com				
Lots	Acres	SF	Width	depth
2	0	0	0	0
Description	Lots			

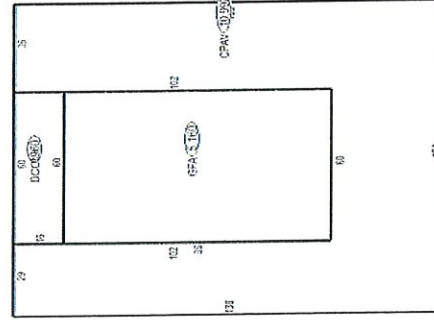
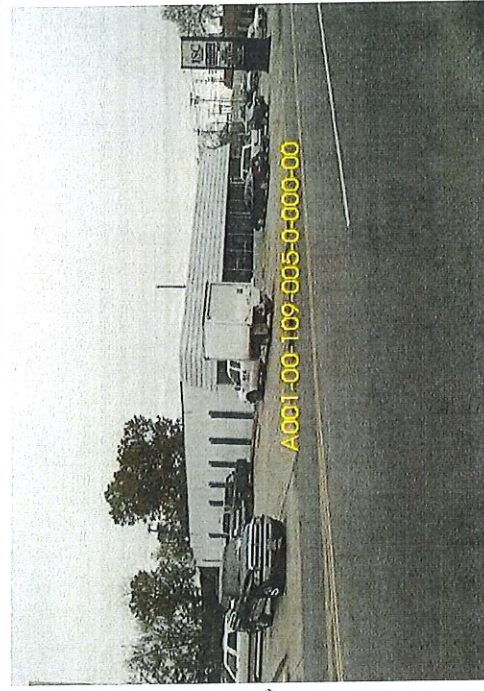
Miscellaneous Structures			
Description	YrBlt	LxW	Units
Concrete Paving PARKING	0	0 X 0	10992
Concrete Paving PARKING	1965	0 X 0	10992
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0
N/A	0		0

Sale Date	Sale Price	Book/Page	\$/SF
20221205	465000	1617/1051	90.12
Grantor: WILCOX FAMILY TRUST, THE			
Sale Date	Sale Price	Book/Page	\$/SF
19981212	100000	929/69	19.38
Grantor: SULLIVAN, RANDALL & PAULA			
Sale Date	Sale Price	Book/Page	\$/SF
19980327	96000	912/681	18.6
Grantor: SUMNER, CHARLES & BETTY			

Mobile Home Information		
Serial No.		
Make		
Tag No.	LxW	x

Building Elements	
Type	Commercial
Style	1 Story
Design	Retail Store
Quality	N/A Interior Finish N/A
Condition	N/A
Roof	Shed Built/Up Tar
Exterior Wall	Concrete Block N/A
Foundation	N/A Fireplace N/A
Heat	Warm and Cooled Air Air N/A
Beds	0 Baths 0 Total Rooms 0
Garage	N/A Garage SF 0
Porch	N/A Porch SF 0
Basement	N/A Basement SF 0
Year Built	1945 Eff Year Built 43 Year Remodeled 0
Square Footage	5160

Commercial Elements			
Stories	1	Story Height	14
Units	0	Rent	000
Class Description		Class3	



Legal Description

A001-00-109-005-0-000-00 - DURANT LT 5 & W40' LT 6 & S10' OF W140' OF ABANDONED ALLEY BLK 109



Gmail

Martin VanMeter <martinvanmeter@vanmeterrealty.com>

City

1 message

Thu, May 4, 2023 at 9:57 AM

Martin VanMeter <martinvanmeter@vanmeterrealty.com>
To: Martin CRB <martinvanmeter@vanmeterrealty.com>

This is Taylor with Code Enforcement with the city. The old senior building is actually R2. Sent from my iPhone Martin VanMeter



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Richard Ezell, Director
Re: Consider, Discussion and Possible Approval of the Service Contract with Genasys Mass Notification System (C-2023-34)

Consider, Discussion and Possible Approval of the Service Contract with Genasys Mass Notification System (C-2023-34)

On May 30th, 2023, a written notification was sent to CivicReady to terminate our annual commitment with them. In addition, several phone calls have been made without any response. This further solidifies their inadequate customer service, and the unreliability to their customers.

Before concluding our working association with CivicReady, we did our due diligence searching for an effective replacement for the Mass Notification System. The Mass Notification System is a part of the City of Durant which provides an Integrated Public Alert & Warning System (IPAWS), community events and a reliable source of communication that the residents of Durant have grown to appreciate and depend on.

Attentively, respective Mass Notification System providers were contacted and compared on dependability, customer service, user-friendliness and price. Five (5) providers were considered:

EVERBRIDGE

Everbridge provided a quote (Q-135522) for annual services. Their yearly fees were quoted at \$7,924.45. In addition, a demonstration was done by Everbridge, and it was less than impressive. Many Emergency Management jurisdictions are terminating their annual contracts with Everbridge mainly because of dissatisfaction /disappointment with their services. Everbridge does increase their fees annually.

CODE RED

Code Red is a very reliable, prestigious company being employed nationwide by states and local governments. Code Red provided a sales quote (Q-557823) which includes a \$7,000.00 annual fee and a \$500.00 non-recurring service fee mirroring our current service with CivicReady. They also have a reduced service package for unlimited emergency notifications only, which is \$5,000.00. Code Red has a 3% - 5% service increase per year.

HYPER REACH

Hyper Reach was contacted multiple times inquiring about their services. They never reacted to our request.

CIVICREADY

CivicReady is not user-friendly, problematic to navigate, not the best product for the price, along with insufficient customer support. CivicReady used the City of Durant as a Beta Tester for the last two (2) years. Since then, it's been a task to navigate through their system. Currently, their annual fees are \$3,296.00. Moreover, as of July 2023 the service rate will surge to \$3,776.00, which is a 15% increase, and additional increases are projected soon.

GENASYS

Genasys is a reliable company with a great support system and training. Bryan County has been using their service, and it's been highly recommended. A proposed contract (GYS-015321) from Genasys was received and evaluated. Genasys offers a five (5) contract for \$3,591.00 annually, which is a locked price. In addition, it includes more services than our

current plan. We can cancel the contract as long as it's not a replacement for services.

SUMMATION

Everbridge does not have the best customer satisfaction in the industry, and their rates are very astronomical. Code Red provides superior services with a heightened price tag, and continuously increases their rates 3% - 5% annually. Hyper Reach did not respond to multiple inquiries about their services. CivicReady has increased its current price by 15% with additional price hikes in the approaching future. Genasys provides a superior service with a reduced annual cost, more features, and their rates are locked for five (5) years.

CONCLUSION

I recommend that the City of Durant selects Genasys for our essential Mass Notification System. Genasys will provide first-class services to the City of Durant. In addition, price increases and/or inflation will not be a concern to the City for the next five (5) years which will allow a predictable allocation of funds for the Mass Notification System. IT Director TJ Steele and Public Safety Director Rick Rumsey support Genasys as a superior choice for the City of Durant. Lastly, Code Red spoke highly of Genasys' services and customer service. I ask the City of Durant Council members to approve Genasys as the City's new Mass Notification System.

Council Information / Action Requested

Approval of a 5 year service contract between City of Durant and Genasys for a new mass notification system

City Staff Information / Action Follow-up, if Council authorizes this action:

Signatures of appropriate staff and/or Mayor, notary if needed and issuing a check to Genasys for services starting 07/01/2023. This will be funded from the IT Budget and it has the IT Director's approval.

ATTACHMENTS:

1. Durant, OK Genasys MSA 5 Year

SAAS SERVICES AGREEMENT
Genasys Sourcewell Contract #GYS-015321

This SaaS Services Agreement (the "Agreement"), dated effective as of the date signed by both parties below (the "Effective Date") is between **Genasys Inc.**, with a principal address at 16262 W Bernardo Drive, San Diego, CA 92127 ("Genasys") and **Durant, City of, OK**, with a principal address at 300 W Evergreen Street, Durant OK, 74701 ("Customer").

RECITALS:

- A. Genasys has developed certain software that is available to access online as a subscription service, together with other software applications, content and materials provided by Genasys as part of the hosted Software system or otherwise.
- B. Customer desires to access and use the Genasys Software, and Genasys desires to provide such rights to Customer, subject to the terms and conditions of this Agreement.

In consideration of the mutual agreements set forth herein and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Genasys and Customer agree as follows:

AGREEMENTS:

1. General Definitions.

- (a) "Confidential Information" means the Software, Customer Data, technology, business plans and information, trade secrets, written materials marked as confidential and other information that is identified as confidential or proprietary at the time of disclosure or that the receiving party reasonably should understand to be confidential. Confidential Information excludes information that: (i) is or becomes generally available to the public without fault of the receiving party; (ii) was rightfully in the receiving party's possession prior to its disclosure by the other party; (iii) is independently developed without the use of any Confidential Information of the disclosing party; or (iv) is obtained without obligation of confidentiality from a third party who has the right to disclose it.
- (b) "Customer Data" means all content, data and information generated by Customer and provided by Customer and its Users to Genasys, including through inputting into the Software, such as Personal Data and Notification contents. Customer Data does not include Feedback or data created by Genasys.
- (c) "Documentation" means Genasys' written or online user instructions and/or manual for the Software, as updated by Genasys from time to time.
- (d) "Feedback" means any suggestions, enhancement requests, complaints or other feedback from Customer or Users relating to the System or Genasys' Services.
- (e) "Malicious Code" means any virus, worm, trap door, back door, snoop ware, spyware, malicious logic, Trojan horse, time bomb or other malicious software functionality that would intentionally erase or render the Software unusable or intentionally interfere with the use of the Software or a User's computer system or software.
- (f) "Notifications" means notifications sent through or provided by the Software at Customer's instruction, such as emergency and safety alerts.
- (g) "Personal Data" means information that identifies a particular individual, such as name, birthdate, address, telephone number, e-mail, identification numbers, financial account information, and personal health information. If applicable law in the jurisdiction where a person resides defines personal information or data, that definition shall apply.
- (h) "Quote" means a quote provided by Genasys and agreed to by Customer, for the provision of the Software and other Services to Customer. Quotes may be attached as an exhibit to this Agreement, but not doing so shall not affect their validity.

- (i) "Services" means Genasys' hosting services for the Software, onboarding services, Software support and maintenance, and any additional consulting, professional, or other services offered by Genasys to its customers as part of or in connection with the Software, including services provided under a separate statement of work ("SOW") or order form for which Genasys may charge a separate fee.
 - (j) "Software" means the hosted Genasys software that Customer is entitled to access and use under this Agreement, including updates, upgrades, enhancements, fixes, additional features, and other modifications provided by Genasys. "Software" also includes any downloadable mobile applications and onsite software provided to Customer and its Users by Genasys.
 - (k) "Term" means the Initial Term of this Agreement together with any and all Renewal Terms, as those terms are defined in Section 6(a).
 - (l) "Third-Party Offerings" means any applications, services, software (open source or proprietary), and other products owned by third parties that are incorporated into or interoperate with the Software.
 - (m) "Users" means individuals whose agency or entity is listed on Exhibit A, and who are authorized by Customer and Genasys to access and use the Software and who have been provided user identifications and passwords by Customer.
2. Subscription to Software; Rights and Restrictions. Genasys grants Customer a non-exclusive, non-transferable right to access and use the Software during the Term, and solely for use by Users who are authorized under Exhibit A, or a supplemental order or SOW agreed to by the parties. Customer and its Users will be provided online access to the Software and any related products and Services offered by Genasys that are made available online as part of the hosted Software. Customer is also granted a license to install and use downloadable or onsite Software at Client's location(s), and in the case of mobile apps, a license to download and use such apps on the electronic devices of Client's Users, subject to the terms of the Genasys end user license agreement for the apps. Hosted Software will reside either on Genasys' servers or on the servers of a third party that is in the business of hosting web- or cloud-based software applications (currently AWS). The Software is subject to the following terms and limitations:
- (a) Usage. Use of the Software is limited to Customer's own internal business. Customer may authorize Users to access and use the Software and related materials that Genasys makes available with the Software. Customer and Users are authorized to use the Software only as part of the Software, except as otherwise specifically set forth in this Agreement. Genasys' representations, warranties and commitments set forth in this Agreement are made only to Customer, not to Users.
 - (b) Updates and Modifications. Customer acknowledges and agrees that the Software, Software, Documentation and other materials that may be made available by Genasys as part of the Software may be updated and modified from time to time, in Genasys' sole and reasonable discretion. Updates to the Software will be made available to Customer at no additional charge; this does not include optional features or different versions of the Software for which Genasys has a separate charge. Customer agrees that its purchase of the Services is not contingent on Genasys' delivery of any particular future functionality or features in the Software.
 - (c) Restrictions. Customer will not reverse engineer, disassemble, decompile or otherwise attempt to derive source code, trade secrets, algorithms, data programming methods or Confidential Information from the Software. Customer will not modify or create derivative works of the Software or use it in order to build a competitive product or service, or copy any features, functions or graphics of the Software.
 - (d) Acceptable Use Terms. Customer agrees that it and its Users:
 - will not share the Software or its data with any unauthorized third party or user.
 - will not use the Software in any manner that is unlawful or is prohibited by this Agreement, or that may damage, disable, overburden, or impair the Software or interfere with any other party's use and enjoyment of the Software.
 - will not obtain or attempt to obtain any materials or information on or through the Software through circumventing any access or use restrictions or by any other unauthorized methods, such as hacking or password mining.
 - will not use any bots, spiders, page-scraping or other automated or manual processes or methods to copy or monitor this Software or any of its contents.
 - will not upload to the Software any libelous or unlawful content or any materials or instructions that may cause harm or injury, or that violate any person's right of privacy or any copyright, trademark, or other intellectual property rights.
 - will not modify, publish, transmit, reverse engineer, participate in the transfer or sale, create derivative works, or in any other way use or exploit any of the content of the Software or other Provider Materials other than for their authorized purposes.

- will not delete or alter any proprietary rights or attribution notices in any content or Provider Materials obtained through the Software.

- (e) Customer Responsibilities. Customer agrees to conduct only authorized business on the Software and to limit the number of Users who may send Notifications through the Software to those that are reasonably necessary. Customer is responsible for any breach of these terms by its Users. Customer is responsible for its users' compliance with the restrictions and other terms of this Agreement and will promptly notify Genasys of any material breach by any of them. Customer is solely responsible for all content uploaded by it and its Users to the Software and for all Notifications transmitted through the Software. Genasys may monitor the Software to verify compliance with this Agreement.
- (f) Third-Party Offerings. The Software may contain features designed to interoperate with Third-Party Offerings. To use such features, Customer may be required to obtain access to such Third-Party Offering from its provider. If the provider of a Third-Party Offering ceases to make it available for use with the Software on terms acceptable to Genasys, Genasys may cease providing such features without entitling Customer to any refund, credit, or other compensation. If Third-Party Offerings are embedded in the Software (such as open-source components) or provided by Genasys as an integrated part of the Software, they are governed by the applicable terms of this Agreement unless Genasys provides a separate third-party license or subscription agreement for such Third-Party Offerings to Customer. Third-Party Offerings are authorized only for use in connection with the Software, unless otherwise permitted under an open-source license.

3. Other Services.

- (a) Technical Support and Maintenance. Genasys will provide Customer with technical support and maintenance Services to assist Customer in utilizing the Software. Genasys will provide Customer with telephone, email and/or web-based technical support and maintenance Services to assist Customer in utilizing the Software. Critical requests (Software system is down or unusable) will be addressed by Genasys on a 24/7 basis. Less critical requests will be addressed during Genasys' business hours. Genasys support personnel will use reasonable, good faith efforts to resolve material support issues in a timely manner. Genasys may update its support and maintenance policies from time to time, upon notice to Customer. Genasys is not responsible for problems caused by third-party software or services or by other causes outside of Genasys' reasonable control.
- (b) Professional Services. Upon Customer's request and subject to a separate written order, SOW or Agreement addendum between the parties, Customer may purchase additional Services from Genasys. All such Services are subject to the terms and conditions set forth in such SOW, order or addendum as well as this Agreement. If there is a conflict, such SOW, order or addendum will have priority over the terms of this Agreement.

4. Ownership.

- (a) Genasys Ownership. Genasys owns and retains all right, title and interest in and to the Software, Genasys' trademarks and service marks, Genasys' website and its contents, any custom developments, training and other written or electronic documents and materials provided by Genasys that relate to the Software, and all intellectual property rights in the foregoing ("Genasys IP"), subject to the rights granted in this Agreement. Genasys IP may be used by Customer and Users only for the purposes described in this Agreement. Any rights not expressly granted herein are reserved by Genasys.
- (b) Data Ownership and License. As between the parties, Customer owns all Customer Data provided by it and its Users. Customer shall deliver Customer Data to Genasys as reasonably requested by Genasys. Genasys owns all data and materials developed or created by it in connection with this Agreement, including any GIS-formatted databases. Customer hereby grants to Genasys a non-exclusive, royalty-free, perpetual, irrevocable, worldwide, transferable, fully paid-up license to use, reproduce, modify, prepare derivative works, distribute, sublicense, perform, display, and otherwise exploit Customer Data in connection with the Services and Genasys' business, including without limitation for the purpose of promoting and providing its Software's and services to others. Genasys may use and share Customer Data with third parties as necessary or appropriate to provide the Services to Customer, to comply with Genasys' legal obligations, and to exercise its legal rights.
- (c) Usage Data. The Software tracks metadata and other usage data and statistics related to Customer's and Users' use of the Software ("Usage Data") and provides such data to Genasys. Genasys shall own such Usage Data and may aggregate, use, distribute and sell Usage Data for any legal purpose, including without limitation to provide services, for marketing, and to improve the Software and Genasys' other products and services. Usage Data does not include any Personal Data, and except as otherwise provided herein, Genasys shall not provide such data to any third party unless it has been anonymized and/or aggregated with other customers' and users' data, so that it is not identifiable as to any particular individual or customer.

- (d) Feedback. Genasys shall have a royalty-free, worldwide, irrevocable, perpetual license to use Feedback and incorporate it into Genasys' software, products and services. Genasys shall exclusively own all right, title and interest in and to any software and intellectual property developed or delivered to Customer in the performance of this Agreement, regardless of whether it is based on or incorporates any Feedback.

5. Fees.

- (a) Fees. Customer's access to the Software is subject to timely payment of the fees specified in the applicable Quote (the "Fees"). Fees for the Services are based on the type of Software for which access rights are purchased, regardless of actual usage. Subscription Fees are due and payable in advance. Invoices are due and payable within thirty (30) days of the date of the invoice.
- (b) Taxes. Customer is responsible for any applicable sales, use or other taxes or duties associated with this Agreement, other than taxes on Genasys' net income. If Customer is a tax-exempt entity, Customer shall provide a tax-exemption certificate to Genasys upon request.
- (c) Past Due Amounts. If any amounts owed by Customer are thirty (30) or more days overdue, Genasys may, without limiting its other rights and remedies: (i) charge interest at the rate of 1.5% per month or the highest rate permitted by law, whichever is less, on the past due amounts; (ii) suspend Customer's access to the Software under Section 6(d); or (iii) terminate this Agreement under Section 6(b) and accelerate Customer's unpaid fee obligations so that all such obligations become immediately due and payable.
- (d) Other. All amounts paid under this Agreement are payable in U.S. dollars. Payment obligations are non-cancellable, and payments are non-refundable, other than as expressly set forth in this Agreement. All amounts payable under this Agreement will be made without setoff or counterclaim, and without any deduction or withholding, except as may be required by law.

6. Term and Termination; Suspension.

- (a) Term. This Agreement begins on the Effective Date specified above and will continue for the initial term specified in the applicable Quote (the "Initial Term"). At the end of the Initial Term, this Agreement will automatically renew for additional twelve (12) month renewal terms (each a "Renewal Term") at Genasys' then-current rates or as otherwise agreed in writing by the parties, subject to termination as set forth below. Either party may give the other party written notice of non-renewal of this Agreement at least ninety (90) days prior to the expiration of the then-current Initial Term or Renewal Term.
- (b) Termination for Cause. Either party will have the right to terminate this Agreement for cause at any time, upon written notice, in the event of (i) any material breach of this Agreement by the other party, subject to thirty (30) days prior written notice and opportunity to cure such breach; or (ii) the other party's dissolution, distribution of a substantial portion of its assets, or cessation of all or substantially all of its normal business affairs.
- (c) Suspension. Genasys may suspend Customer's and its Users' access to the Software (i) upon ten (10) days' prior written notice and opportunity to cure the breach, if Customer is in material breach of this Agreement, including past-due fees; or (ii) immediately, if improper use of the Software is causing or is likely to cause material harm to the Software or to Genasys, or if there is an actual or suspected violation of law. Genasys will promptly notify Customer of the suspension. Genasys will limit a suspension under subsection (ii) to that which is reasonable under the circumstances.
- (d) Effect of Termination. Upon final termination of this Agreement, Customer will no longer have access to the Software. Customer will promptly pay all outstanding amounts owed to Genasys and, if this Agreement was terminated for cause by Genasys, any unpaid fees covering the remainder of the Term. The termination or expiration of this Agreement for any reason shall not affect a party's rights or obligations that expressly or by their nature continue and survive, including without limitation terms regarding payment, ownership, perpetual licenses, confidentiality, limitations of liability, indemnity, and disclaimers.
- (e) Non-Appropriation. Customer shall be permitted to cancel, without penalty, at the end of each fiscal period if it's governing body elects not to include in the budget an appropriation for the contractual payments coming due in the next fiscal period.

7. Confidential Information.

- (a) Confidentiality Obligations. The receiving party of Confidential Information (i) shall not disclose any Confidential Information to any person other than its employees and independent contractors who have a need to know such information and who are obligated to keep such information confidential; or (ii) use the Confidential Information for any purpose except as expressly permitted by this Agreement. The receiving party shall give Confidential Information at least the same level of protection as it gives its own information of similar sensitivity, but not less than a reasonable level of protection. Confidentiality obligations shall survive any termination of this Agreement.

- (b) Legally Required Disclosures. The receiving party also may disclose Confidential Information to the extent required under a judicial or legislative order or proceeding or as necessary to comply with a public records act, open records act or other similar laws or regulations; provided that (i) it gives the disclosing party, if legally permissible, reasonable prior notice of the disclosure request; and (ii) it reasonably cooperates with the disclosing party in any responses to such request, including any reasonable objections to the disclosure request. Where Customer is a governmental agency, Customer may disclose, pursuant to a public records act disclosure request, any information that appears on a publicly available website in static form. The parties acknowledge and agree, however, that the GIS-formatted database developed and made available online by Genasys as part of the Software is dynamic and Genasys' proprietary intellectual property and may be accessed by third parties only through such Software, and is not itself to be provided to third parties unless the parties agree, or it is so ruled by a court of competent jurisdiction, that disclosure of such GIS-formatted database is required by applicable law in a particular case. Where disclosure of the GIS-formatted database is required by law, Customer must obtain the recipient's written agreement to use it only for informational purposes and not for commercial purposes, unless such usage restrictions violate applicable law. The parties further acknowledge and agree that the data contained in this GIS-formatted database pertains to a serious public safety interest, including dynamic evacuation information for humans and animals during a public safety event, and includes data that is critical to the accurate accumulation, management and dissemination of life-saving evacuation information. Thus, where disclosure of the GIS-formatted database is or may be required by law, Customer shall redact or segregate the information contained in the GIS-formatted database to the extent that exact dynamic evacuation information cannot be obtained from the database so as to prevent public confusion on dynamic evacuation information during a public safety event.

8. Data Security.

- (a) Reasonable Safeguards. Each party will collect and process any Personal Data of individuals contained in the Customer Data in compliance with applicable data privacy and protection laws, statutes, and regulations. Genasys agrees to maintain commercially reasonable administrative, physical, and technical safeguards for protection of the security, confidentiality and integrity of Customer Data, including Personal Data. Customer will also maintain commercially reasonable administrative, physical, and technical safeguards and processes for protecting the security and confidentiality of its users' passwords and account IDs for the Software. Please refer to Genasys' privacy policy on its website, which informs users of Genasys' policies and practices related to collection, storage, processing, destruction, and other use of Personal Data.
- (b) Breach Notifications. Customer will promptly notify Genasys if any account IDs or passwords are compromised, or unauthorized persons are accessing the Software. Genasys will promptly inform Customer if there is a material breach of the security or confidentiality of Personal Data in Genasys' possession or control. Genasys and Customer will coordinate and cooperate regarding informing any affected individuals and competent governmental authorities of a data breach as required under applicable laws and regulations.

9. Customer's Warranties. Customer represents and warrants to Genasys that:

- (a) Customer has full power and authority to enter into this Agreement and make the agreements specified herein.
- (b) Customer has all necessary rights and consents required to upload all Customer Data, including Personal Data, into the Software or otherwise provide such Customer Data to Genasys. Customer Data will not violate any person's right of privacy or copyright, trademark, or other intellectual property rights, and Customer and its Users will not transmit any unauthorized data or content to Genasys or the Software.
- (c) Customer and its Users will use the Software only as permitted by applicable laws and regulations, including without limitation federal and state privacy laws, FCC laws, text messaging laws, and anti-spam laws. Customer shall not send Notifications to emergency phone numbers and other numbers that may not legally be called by an automated Software. Customer agrees that it is Customer's sole responsibility to ensure that Customer and its Users are using the Software in a manner that does not violate any law or regulation.
- (d) The parties acknowledge that a third-party service provider may request that Genasys block Customer's access to certain telephone numbers ("Blocked Numbers") and in such case Genasys may deactivate access to the Blocked Numbers. At Customer's request, Genasys may provide Customer with the ability to unblock the Blocked Numbers so that Customer may send communications to the Blocked Numbers via the Software. In such event, Customer represents and warrants to Genasys that it has all rights, licenses and permits necessary to unblock, access and use the Blocked Numbers for the purposes of this Agreement. At Genasys' request, Customer will cooperate with Genasys and produce evidence of such rights to any third party that challenges the unblocking, access or use of the unblocked Blocked Numbers by Customer. Customer will defend, indemnify and hold harmless Genasys and such service provider(s) from and against any and all claims, suits, proceedings, damages, costs and expenses, including court costs and reasonable attorneys'

fees, arising out of or incurred with respect to the unblocking for, access to and/or use of the Blocked Numbers by Customer under this Agreement.

10. Genasys Warranties and Disclaimers.

(a) Genasys Warranties. Genasys warrants to Customer as follows:

- (i) Genasys has full power and authority to enter into this Agreement and make the agreements specified herein.
- (ii) Genasys warrants, from and after the go-live date of the Software for Customer, that the Software, when used properly and in accordance with its Documentation and this Agreement, will comply in all material respects with its Documentation.
- (iii) Genasys will use commercially reasonable, industry-standard efforts and means to keep Malicious Code out of the Software.
- (iv) Genasys will perform Services in a professional and workmanlike manner and in material compliance with the terms of the applicable Quote.

(b) Exclusions. Genasys' warranties exclude non-performance issues that result from (i) modification of the Software by Customer or any person or entity other than Genasys; (ii) defects or problems that are outside the reasonable control of Genasys, including defects or damage resulting from use of the Software in other than its normal and authorized manner; (iii) Third-Party Offerings; or (iv) Customer's or its Users' failure to comply with due standards of care.

(c) Remedies. In the event of a breach of any Genasys warranty, Customer shall contact Genasys within thirty (30) days of Customer's discovery of the breach, specifying the breach in reasonable detail. Customer's sole and exclusive remedies and Genasys' entire liability for breach of any warranty will be:

- (i) in the case of a breach of warranty with respect to the Software, at Genasys' option, Genasys will repair any material, reproducible defect in the Software, or replace the defective part with reasonably equivalent functionality. If Genasys is unable or fails to cure the warranty breach within a reasonable time, Genasys or Customer may, within three months of the initial occurrence of the breach, terminate this Agreement upon fifteen (15) days' prior written notice.
- (ii) in the case of a breach related to other Services, Genasys shall, at its option, either re-perform the Service at no additional charge to Customer or refund to Customer the applicable fees for such Service.

(d) Limitation of Warranties. Except as expressly set forth herein, **THE SOFTWARE AND ALL PRODUCTS AND SERVICES ARE PROVIDED BY GENASYS "AS IS" AND GENASYS MAKES NO OTHER WARRANTIES, EXPRESS OR IMPLIED, AND DISCLAIMS ANY IMPLIED WARRANTIES OF MERCHANTABILITY, TITLE, NON-INFRINGEMENT OR FITNESS FOR ANY PARTICULAR PURPOSE OR USE**, whether arising by law, by reason of custom or usage of trade, or by course of dealing. Genasys does not warrant that the Software or its Services are error-free. Genasys is not responsible or liable for any problems or interruptions in the Software due to issues with third-party hosting services or Internet service providers. Open-source copyright holders have no liability to Customer for any reason. Warranties are not transferable to a third party, other than in connection with a permitted assignment of this entire Agreement under Section 14.

(e) Outgoing Software Notifications. Customer acknowledges and agrees that: (i) Notifications sent via SMS and some other channels may not be delivered to the intended telephone if it is not in range of a transmission site or if sufficient network capacity is not available at a particular time; (ii) even within a coverage area, factors beyond the control of Genasys or the wireless or telecom carrier may interfere with Notification delivery, including without limitation Customer's or the intended recipient's equipment, terrain, proximity to buildings, foliage, weather or other conditions; (iii) Notifications to certain numbers may be blocked; and (iv) urgent Notifications may not be timely received. Neither Genasys nor the wireless carrier warrants or guarantees that Notifications will be delivered.

11. Indemnification.

(a) Mutual Indemnity. Each party (as the "Indemnifying Party") shall defend or settle at its expense any third-party claim or action brought against the other party (the "Indemnified Party") arising out of the Indemnifying Party's breach of this Agreement or any grossly negligent acts or willful misconduct of the Indemnifying Party or its personnel.

- (b) Genasys Indemnity. Genasys shall defend or settle at its option and expense any third-party claim or action brought against Customer alleging that the Software infringes a U.S. registered patent or copyright or misappropriates a trade secret. Genasys shall have no liability for any infringement claim to the extent such claim is based on: (i) modification of the Software other than by Genasys personnel; (ii) any open source or other Third-Party Offering; or (iii) the combination, operation or use of the Software with any software, hardware or other materials not furnished by Genasys. In the event of an infringement claim, Genasys may at its option and expense replace or modify the Software with reasonably equivalent non-infringing functionality or procure for Customer the right to continue using the Software. If neither of these alternatives is available on a commercially reasonable basis, Genasys may terminate this Agreement and refund to Customer any prepaid fees for the period after termination. This Section 11(b) states the entire extent of the liability and obligations of Genasys with respect to any alleged infringement or misappropriation of intellectual property rights.
- (c) Customer Indemnity. Customer shall defend or settle at its option and expense any third party claim or action brought against Genasys arising out of or relating to (i) any infringement claims or privacy breaches arising out of the Customer Data, other than a security breach for which Genasys is responsible; (ii) use of the Software in violation of law or the terms of this Agreement; or (iii) bodily injury, death of any person or damage to real or tangible, personal property resulting from Customer's use of the Software, including the posting, sending or failure of any Notifications or other notices and information through the Software.
- (d) Indemnification Procedure. The Indemnified Party shall promptly notify the Indemnifying Party of the claim, grant the Indemnifying Party sole control of the defense of the claim and all related settlement negotiations, and provide the Indemnifying Party with the assistance, information and authority reasonably necessary to defend the claim, at the Indemnifying Party's expense. The Indemnified Party may, at its option and expense, be represented by separate counsel in any such action. The Indemnifying Party shall pay all damages, costs and expenses, including reasonable attorneys' fees and court costs, payable to the third-party claimant.
12. Limitations of Liability. **IN NO EVENT SHALL EITHER PARTY BE LIABLE FOR ANY LOST PROFITS, LOST DATA, INTERRUPTIONS OF BUSINESS, OR ANY INCIDENTAL OR CONSEQUENTIAL DAMAGES ARISING OUT OF THE USE OF OR INABILITY TO USE THE SOFTWARE OR OTHER GENASYS MATERIALS, REGARDLESS OF WHETHER SUCH PARTY HAD NOTICE OF THE POTENTIAL FOR SUCH LOSS OR DAMAGE. GENASYS IS NOT RESPONSIBLE FOR ANY DELAYS OR DELIVERY FAILURES WITH RESPECT TO THE SOFTWARE OR NOTIFICATIONS, OR ANY DAMAGES RESULTING FROM SUCH PROBLEMS. AS BETWEEN THE PARTIES, CUSTOMER IS SOLELY RESPONSIBLE FOR ALL DECISIONS THAT IT MAKES IN RELIANCE ON INFORMATION PRESENTED THROUGH THE SOFTWARE. GENASYS SHALL NOT BE LIABLE FOR ANY BODILY INJURY, DEATH, OR PROPERTY DAMAGES RESULTING FROM SOFTWARE NOTIFICATIONS (INCLUDING ANY ERRORS OR DELAYS) OR OTHER USE OF THE SOFTWARE OR SERVICES, INCLUDING ANY ERRORS IN OR UNAVAILABILITY OF THE SOFTWARE. GENASYS'S TOTAL AGGREGATE LIABILITY FOR ANY CLAIM OR DAMAGE ARISING OUT OF THIS AGREEMENT SHALL NOT EXCEED THE FEES PAID BY CUSTOMER TO GENASYS DURING THE TWELVE (12) MONTH PERIOD PRIOR TO THE EVENT GIVING RISE TO THE CLAIM.** Genasys' fees reflect this allocation of risk and limitations of liability. These limitations shall apply notwithstanding the failure of the essential purpose of any limited remedy. The above limitations may be superseded by law in some jurisdictions.
13. Publicity. Any press releases or other public statement regarding this Agreement may be made only with the other party's consent, which shall not be unreasonably withheld, except that a party may make public disclosures to the extent required by law, and Genasys is permitted to include Customer's name on customer lists that may be posted on Genasys' website or provided to potential customers and other third parties.
14. Assignment. Customer may not assign or transfer this Agreement or any of its rights or duties hereunder to any third party without prior written consent of Genasys. Genasys may elect to use third-party service providers to perform any of Genasys' obligations under this Agreement. This Agreement is binding on and inures to the benefit of the parties and their respective successors and permitted assigns.
15. General.
- (a) Entire Agreement; Amendment; Waiver. This Agreement, including the attached exhibits and any related purchase orders, constitutes the entire agreement between the parties concerning the subject matter hereof and supersedes all prior or oral agreements or understandings with respect thereto. Any preprinted terms in a purchase order submitted by Customer to Genasys are expressly agreed to be of no force or effect. This Agreement may not be amended except by a writing signed by authorized representatives of both parties. The waiver by either party of any default or breach of this Agreement, or any obligation hereunder, shall be ineffective unless in writing. No failure to exercise any right or power under this Agreement or to insist on strict compliance by the other party shall constitute a waiver of the right subsequently to exercise such right or power or to insist on strict compliance.

- (b) Choice of Law. This Agreement shall be construed in accordance with the laws of the State of California, excluding conflicts of law's provisions. However, if Customer is a governmental agency, the laws of the state where Customer is located will govern. The terms of the U.N. Convention on Contracts for the International Sale of Goods do not apply.
- (c) Severability. If any provision of this Agreement is deemed invalid or unenforceable by a court or governmental authority, that provision shall be modified, if possible, to the minimum extent necessary to make it valid and enforceable, or if it cannot be so modified, then severed, and the remainder of this Agreement shall remain in full force and effect.
- (d) Notices. All legal notices between the parties shall be in writing and shall be sent by certified or registered mail, with provisions for a receipt, or commercial overnight delivery service, to the address of the other party listed above (or to such other address as a party may furnish to the other in writing). Non-legal written notices in the ordinary course of business may also be sent by email to the other party.
- (e) Independent Contractors. The parties are independent contractors, and neither party shall have any right or authority to make any representations or warranties on the other party's behalf, or to assume or create any obligations or responsibilities, express or implied, on behalf of the other party.
- (f) Injunctive Relief. Each party acknowledges that the other party's intellectual property and Confidential Information is highly valuable to the other party, that any breach of such party's obligations with respect to confidentiality and/or use of the other party's intellectual property, including any breach by Customer of any restrictions on use of the Software or the scope of the rights granted by Genasys herein, may severely damage the other party, the extent of which damage would be difficult to ascertain and, therefore, that the other party is entitled to seek, among other remedies, temporary and permanent injunctive relief and other equitable relief for any such breach, without the necessity of posting bond or other security, to the extent permitted by law.
- (g) Force Majeure. A party shall be excused from delays or failure to perform its duties (other than payment obligations) to the extent such delays or failures result from acts of nature, riots, war, acts of public enemies, fires, epidemics, labor disputes, or any other causes beyond its reasonable control (a "Force Majeure Event"). The parties will promptly inform and consult with each other as to any of the above causes that in their judgment may or could be the cause of a substantial delay in the performance of this Agreement.
- (h) U.S. Government Restricted Rights. Any software provided as part of the Software for or on behalf of the United States of America, its agencies and/or instrumentalities is provided with Restricted Rights. Use, duplication, or disclosure by the U.S. Government is subject to restrictions as set forth in subparagraph (c)(1)(ii) of the Rights in Technical Data and Computer Software clause at DFARS 252.227-7013 or subparagraphs (c)(1) and (2) of the Commercial Computer Software - Restricted Rights at 48 CFR 52.227-19, as applicable, and any other applicable federal laws or regulations.
- (i) Electronic Signatures; Signature Authority. A copy of this Agreement signed or delivered by e-mail or other means of electronic transmission is deemed to have the same legal effect as delivery of an original signed copy of this Agreement. The person accepting this Agreement and any related purchase orders on behalf of Customer represents that he or she has the authority to bind Customer to this Agreement.

GENASYS, INC.

Durant, City of, OK

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

Date: _____

Date: _____

EXHIBIT A

AUTHORIZED SYSTEM USERS AND AGENCIES

1. Customer's direct employees and consultants who are authorized by Customer to access and use the Software.
2. Customer's affiliates that have agreed to a contract addendum with Genasys, making them subject to the terms of the Agreement.
3. For the Zonehaven Service: if Customer is a county governmental agency and wishes to share access to Zonehaven with other agencies within its county, the agencies listed below are approved by Genasys as Users, provided that such agencies must first agree to a contract addendum with Genasys making them subject to the terms of the Agreement:

Agency Name:

Email Domain:

Durant, City of, OK

durant.org

EXHIBIT B - QUOTE**PRICING**

GEM-PS-CL-SYS	Email notification SMS notification Phone notification IPAWS connector Social Media connector RSS feed connector Premium 24x7x365 support Genasys supplied data
GEM-WE-CL-SYS	Automated Weather
GEM-SMSOPT-SYS	GEM Short Code & Key Word Op-In/Out
GEM-PS-10K	Notification by phone, email, and SMS to residents based on a population of 20,000

SKU	Description	Annual Price	Years	Final Price
GEM-PS-CL-SYS	GEM Foundation	\$3,591	5	\$17,955
GEM-WE-CL-SYS	Automated Weather	NC	5	
GEM-SMSOPT-SYS	GEM Short Code & Key Word Op-In/Out	NC	5	
GEM-PS-10K	Public Notification	NC	5	
Total		\$3,591	5	\$17,955

Payment Schedule	
Year 1	\$3,591
Year 2	\$3,591
Year 3	\$3,591
Year 4	\$3,591
Year 5	\$3,591

THE QUOTE IS VALID FOR 45 DAYS FROM THE DAY OF THE QUOTE



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Rebecca Payne, Grants Coordinator
Re: The US Department of Transportation "2023 SAFE Streets and Roads For All" Grant Program Funding Request to Develop a City-Wide Plan to Identify Roadway and Safety Deficiencies, Including all Necessary Items to Improve Safe Transportation Throughout Durant – with Intent to Prevent Deaths and Serious Injuries on Roads and Streets Involving all Roadway Users.

1. Discussion, Consideration, and Possible Action to Consider Approval and Support of a "2023 SAFE Streets and Roads For All" Grant Application for Funding to Develop a City-Wide Plan.
2. Discussion, Consideration, and Possible Action to Consider Approval Resolution R-2023-12 as a Commitment for the Required 20% Project Match in Support of the Grant Application to Develop a City-Wide "SAFE Streets and Roads For All" Plan
3. Authorization for the Mayor or Vice-Mayor to Sign all Related Application Documents for the 2023 "SAFE Streets and Roads for All" Grant Submission.

The US Department of Transportation "2023 SAFE Streets and Roads For All" Grant Program has two funding sources: Planning and Infrastructure. An approved Plan is required before infrastructure funds can be requested in the next grant cycle (sometime between 2024-2025).

If awarded, the City would conduct a procurement process to contract with a professional engineer consultant to work with staff and conduct community engagement to develop the City-wide plan. This plan would be necessary to apply for infrastructure funding in the next grant cycle, and could benefit other potential grant applications.

SCOPE: City-wide Plan to identify roadway and safety deficiencies, with priorities, to include all necessary items to create safe transportation throughout Durant. (i.e. improved streets, curb / gutter, drainage, sidewalks, signalization, signage, crosswalks, etc.)

Engineer project estimate will be provided by Wednesday, June 7.
 The grant application is due July 10.

Council Information / Action Requested

Approve and Support of a "2023 SAFE Streets and Roads For All" Grant Application for Funding to Develop a City-Wide Plan.

Approve Resolution R-2023- 12 as a Commitment for the Required 20% Project Match in Support of the Grant Application to Develop a City-Wide "SAFE Streets and Roads For All" Plan

Authorize the Mayor or Vice-Mayor to Sign all Related Application Documents for the 2023 "SAFE Streets and Roads for All" Grant Submission.rove all items listed.

City Staff Information / Action Follow-up, if Council authorizes this action:

Grants Department will complete and submit grant application by the July 10 deadline.

ATTACHMENTS:

1. Resolution R-2023-12 SAFE STREETS APPLICATION (1)
2. Durant Safe Streets Grant City Wide Planning estimate

RESOLUTION NO. R-2023-12
A RESOLUTION OF SUPPORT
US DEPARTMENT OF TRANSPORTATION
2023 SAFE STREETS AND ROADS FOR ALL PROGRAM

The City of Durant has determined the vital need to develop a City-Wide Safety Action Plan identifying safety deficiencies throughout all streets and roadways within the entire city limits, including all necessary items to improve safe transportation throughout Durant – with intent to eliminate fatalities and prevent injuries involving all roadway users.

WHEREAS, the City of Durant will pursue a 2023 “SAFE Streets and Roads for All” Program grant through US Department of Transportation for necessary funding to develop a City-Wide Safety Action Plan; and

WHEREAS, the planning process for a City-Wide Safety Action Plan will identify streets and roadway safety deficiencies, with priorities, to include, but not limited to: all necessary items to create safe transportation throughout Durant, such as improved streets, curb / gutter, drainage, sidewalks, signalization, signage, lighting, crosswalks, and local safety campaign initiatives; and

WHEREAS, the ultimate goal of the City-Wide Safety Action Plan is to incorporate the priorities and results across all aspects of the City with efforts to eliminate fatalities and prevent injuries; and

WHEREAS, an estimate received from a local engineer includes the overview process to complete the City-Wide Safety Action Plan in the amount of \$255,150.

WHEREAS, the 2023 “SAFE Streets and Roads for All” Grant Program requires a minimum of a 20% match to support the grant project; and

WHEREAS, the City of Durant has identified the match funding and commits \$ 51,030 through this Resolution to ensure a successful project; and

NOW THEREFORE, BE IT RESOLVED, the Durant City Council supports the submission of the 2023 “SAFE Streets and Roads for All” Program grant and match commitment to create a City-Wide Safety Action Plan.

PASSED AND APPROVED by the Mayor and City Council of the City of Durant, Oklahoma this June 13, 2023 at a regularly scheduled meeting of the governing body, in compliance with the Opening Meeting Act, 25 O.S. 301 et seq.

Martin Tucker, Mayor

ATTEST:

Cynthia Price, City Clerk

June 7, 2023

Rebecca Payne
City of Durant – Grant Coordinator
300 West Evergreen
Durant, OK 74701
580-931-6623
Beccapayne@durant.org

RE: DURANT - USDOT FY23 SAFE STREETS & ROADS FOR ALL – CIVIL PLANNING PROPOSAL

Dear Mrs. Payne:

Please accept this estimate for civil planning services to support the Safe Streets and Roads For All grant budget for the City of Durant, Oklahoma.

PLAN DESCRIPTION

The purpose of the 2023 US DOT Safe Streets and Roads for All grant is to develop a City-Wide Action Plan, with professional civil engineering planning services described in this proposal. The process will include frequent meetings with the City, community stakeholders and conducting community engagement activities, assessing existing streets and roadways to address existing infrastructure safety deficiencies, behavioral, and operational initiatives to prevent death and serious injury on roads and streets involving all roadway users. The civil planning services described in this proposal are anticipated for the grant application City-Wide Safety Action Plan.

SCOPE OF ENGINEERING SERVICES

Research & Field Reconnaissance

An Engineer will perform research and site visits to include:

- Review information provided by the Client and applicable standards for development.
- Visually inspect existing streets and roadway infrastructure.
- Determine applicable codes and ordinances for street safety.
- Conference calls to discuss the key planning elements with City Staff.
- Review existing site conditions, identify any potential hazards.
- Attend public meetings with community groups for feedback.

Deliverables

Documentation will consist of a comprehensive action plan and to address addressing infrastructure, behavioral, and operational initiatives to prevent death and serious injury on roads and streets involving all roadway users.

Stake Holders Meetings

This phase will include meeting with different City Departments including police, fire, public safety, and community development. The city will coordinate city staff meetings, to discuss any known safety concerns and review city regulations and implementation as required to ensure future development and construction is performed in a manner that promotes public safety. The engineer will attend and assist in public meetings the city coordinates for community engagement and feedback.

City-Wide Plan to Identify Roadway & Safety Deficiencies

<i>Objective #</i>	<i>Objective</i>	<i>Notes/Additional Details</i>	<i>Fee</i>
1	Establish Safety Criteria	Identify criteria for safety improvements	\$ 13,905.00
2	City-Wide Roadway/ Drainage Assessment	Inventory and initial evaluation of existing infrastructure	\$ 32,130.00
3	City-Wide Sidewalk Assessment	Inventory and initial evaluation of existing infrastructure	\$ 15,660.00
4	City-Wide Signal Assessment	Inventory and initial evaluation of existing infrastructure	\$ 12,420.00
5	Engagement & Collaboration	Meeting with City Staff, Public, and Stakeholders.	\$ 28,080.00
6	Equity Considerations	Quantity and Cost Opinions	\$ 11,880.00
7	Evaluation of Policies & Progress	Overview and Recommendations with city staff	\$ 14,580.00
8	Roadway Drainage Improvement Outline	Assigning labels to improvement work (overlay, widening, reconstruction, etc.)	\$ 14,445.00
9	Sidewalk Improvement Outline	Assigning labels to improvement work (needs sidewalk, rehab, etc.)	\$ 12,285.00
10	Signal Improvement Outline	Assigning labels to improvement work (signal needs, signal reprogramming, etc.)	\$ 10,935.00
11	Prioritization	Ranking priorities of improvements	\$ 27,945.00
12	Creating Exhibits for Plan	Mapping and typical details	\$ 25,245.00
13	Final Written Report	Include Charts, photos, and writeups.	\$ 21,195.00
14	Action Plan Finalization	Documentation processing, production, and submission.	\$ 14,445.00
TOTAL			\$ 255,150.00

Sincerely,

Raunel Ortiz, P.E.
Project Engineer
OK CA# 3639
EXP: 06-30-2024





The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Phillip Hightower, Public Works Director
Re: 1. Discussion, Consideration and Possible Action to Award Bid to J & L Paving in the Amount of \$1,257,485.13 as Best Bid to Overlay 4.5 Miles of Streets;
2. Consider Approval of Contract Between City of Durant and J & L Paving in the Amount of \$1,257,485.13 for Overlay of 4.5 Miles of Streets (C-2023-39)

The City of Durant went out for bids for milling and overlay and received three bids. City staff recommends award of bid to J & L Paving as best bid. J & L Paving was not the lowest bidder but has done several jobs within the city such as Peppernut Lane, Commercial Lane and the parking lots at the Durant Multi Sports Complex. Staff has been extremely satisfied with their work. All bids are attached.

Proposed contract not available at posting time. Please check back.

Council Information / Action Requested

1. Award Bid to J & L Paving in the Amount of \$1,257,485.13 as Best Bid to Overlay 4.5 Miles of Streets; and
2. Approval of Contract Between City of Durant and J & L Paving in the Amount of \$1,257,485.13 for Overlay of 4.5 Miles of Streets (C-2023-39)

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. Overlay Bids 06-02-2023
2. C-2023-42 J and L Paving Construction Contract Unsigned

BIDDER'S RETURN SHEET
Bid: 'Streets -Milling and Overlay'
Bids Due by May 25, 2023 @ 10:00am

Amount of bid per specifications dated May 3, 2023

Bid Should Include All Materials, Equipment, Labor, Traffic Control and Flaggers for Milling, Paving and Striping.

Total Bid Amount FOB Durant, OK \$ 1,257,485.13

Total Bid Amount in Words: One Million Two Hundred Fifty-seven Thousand, Four Hundred Eighty-five

Dollars & Thirteen Cents

List Any Deviations to Specifications: none

State Earliest Delivery Date: July of 2023

State Warranty Terms: One year, Standard use warranty

J & L Paving LLC

04-24-2023

Company Submitting Bid

Date

AFFIDAVIT: I, the undersigned, of lawful age, being first duly sworn on oath, say that I am the agent authorized by the bidder to submit the above bid. Affiant further states that the bidder had not been a party to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding; or with any City official or employee as to quantity or price in the prospective contract or any other terms of said prospective contract; or in any discussion between bidders and any City official concerning exchange or money or other thing to any officer or employee of the Durant City Utilities Authority any money or other thing of value, either directly or indirectly in the procuring of the award of a contract pursuant to this bid.

Subscribed and sworn before me this ____ day of _____
_____ 2023.

Firm:

J&L Paving LLC
Signed: [Signature]

Printed Name: Jackson Little

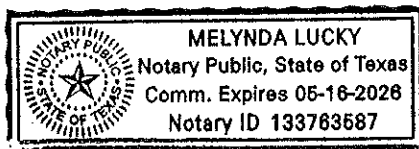
Title: Project Manager

Address: 3737 Lamar ave

Suite 700 Paris Tx 75460

Telephone: 318-469-4406

Fax: 903 903-284-6063



(SEAL)

My commission expires 05/16/2026

[Signature]

Notary Public

Mark Outside Envelope 'Streets - Milling and Overlay'

BIDDER'S RETURN SHEET
Bid: 'Streets -Milling and Overlay'
Bids Due by May 25, 2023 @ 10:00am

Amount of bid per specifications dated May 3, 2023

Bid Should Include All Materials, Equipment, Labor, Traffic Control and Flaggers for Milling, Paving and Striping.

Total Bid Amount FOB Durant, OK \$ 1,093,182.40

Total Bid Amount in Words: One million ninety three thousand one hundred eighty two dollars and forty cents

List Any Deviations to Specifications: if need, 55 at \$165.00 a ton for a total of 250 tons

State Earliest Delivery Date: June 5, 2023

State Warranty Terms: according to addit

Cyatt

5/25/2023

Company Submitting Bid

Date

AFFIDAVIT: I, the undersigned, of lawful age, being first duly sworn on oath, say that I am the agent authorized by the bidder to submit the above bid. Affiant further states that the bidder had not been a party to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding; or with any City official or employee as to quantity or price in the prospective contract or any other terms of said prospective contract; or in any discussion between bidders and any City official concerning exchange or money or other thing to any officer or employee of the Durant City Utilities Authority any money or other thing of value, either directly or indirectly in the procuring of the award of a contract pursuant to this bid.

Subscribed and sworn before me this 25 day of May 2023.

Firm:

HFM Paving Contractors, Inc.

Signed

[Signature]

Printed Name:

Greg Hambuckle

Title:

President

Address:

2140 Old Shawnee Rd

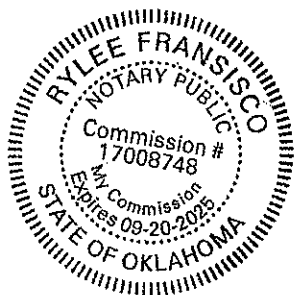
Muskogee, OK 74403

Telephone:

918 910 3123

Fax:

918 910 5022



(SEAL)

My commission expires

9/20/2025

[Signature]

Notary Public

Mark Outside Envelope 'Streets - Milling and Overlay'

BIDDER'S RETURN SHEET
Bid: 'Streets -Milling and Overlay'
Bids Due by May 25, 2023 @ 10:00am

Amount of bid per specifications dated May 3, 2023

Bid Should Include All Materials, Equipment, Labor, Traffic Control and Flaggers for Milling, Paving and Striping.

Total Bid Amount FOB Durant, OK \$ 1,324,595.94

Total Bid Amount in Words: One Million Three Hundred Twenty Four Thousand Five Hundred Ninety Five + 94/100

List Any Deviations to Specifications: _____

State Earliest Delivery Date: July 5, 2023

State Warranty Terms: 1 year

SCHIZALL CONSTRUCTION CORP 5-24-2023

Company Submitting Bid

Date

AFFIDAVIT: I, the undersigned, of lawful age, being first duly sworn on oath, say that I am the agent authorized by the bidder to submit the above bid. Affiant further states that the bidder had not been a party to any collusion among bidders in restraint of freedom of competition by agreement to bid at a fixed price or to refrain from bidding; or with any City official or employee as to quantity or price in the prospective contract or any other terms of said prospective contract; or in any discussion between bidders and any City official concerning exchange or money or other thing to any officer or employee of the Durant City Utilities Authority any money or other thing of value, either directly or indirectly in the procuring of the award of a contract pursuant to this bid.

Subscribed and sworn before me this 25 day of
May 2023.

Firm: SCHIRALLI Construction Corp.

Signed: A. Schiralli

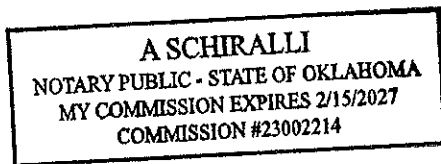
Printed Name: ANTONIO J. SCHIRALLI

Title: PRESIDENT

Address: 766 US Hwy 70N
Wilson, OK 73463

Telephone: (580) 668-2511

Fax: (580) 668-2553



(SEAL)

My commission expires 2/15/2027

A. Schiralli

Notary Public

Mark Outside Envelope 'Streets - Milling and Overlay'

CONSTRUCTION CONTRACT

THIS CONSTRUCTION CONTRACT (the "Contract") is dated this _____ day of June, 2023

CLIENT

City of Durant, Oklahoma, 300 W. Evergreen St., Durant, OK 74701
(the "Client")

CONTRACTOR

J & L Paving, LLC, 3737 Lamar Ave., Paris, TX 75460
(the "Contractor")

A. BACKGROUND

- A. The Client is of the opinion that the Contractor has the necessary qualifications, experience and abilities to provide services to the Client.
- B. The Contractor is agreeable to providing such services to the Client on the terms and conditions set out in this Contract.

IN CONSIDERATION OF the matters described above and of the mutual benefits and obligations set forth in this Contract, the receipt and sufficiency of which consideration is hereby acknowledged, the Client and the Contractor (individually the "Party" and collectively the "Parties" to this Contract) agree as follows:

SERVICES PROVIDED

- 1. The Client hereby agrees to engage the Contractor to provide the Client with the following services (the "Services"):
 - Mill and Overlay of 4.5 miles of City Streets in the amount of \$1,257,485.13 as set forth in attached bid documents, which are hereby incorporated by reference as part of the Contract and all terms applicable.
- 2. The Services will also include any other tasks which the Parties may agree on. The Contractor hereby agrees to provide such Services to the Client.

TERM OF CONTRACT

3. The term of this Contract (the "Term") will begin on the date of this Contract and will remain in full force and effect until the completion of the Services, subject to earlier termination as provided in this Contract. The Term may be extended with the written consent of the Parties.
4. In the event that either Party wishes to terminate this Contract prior to the completion of the Services, that Party will be required to provide 10 days' written notice to the other Party.

PERFORMANCE

5. The Parties agree to do everything necessary to ensure that the terms of this Contract take effect.

CURRENCY

6. Except as otherwise provided in this Contract, all monetary amounts referred to in this Contract are in USD (US Dollars).

COMPENSATION

7. The Contractor will charge the Client a flat fee of \$366,485.96 for the Services (the "Compensation").
8. The Contractor will invoice the Client when the Services are complete.
9. Invoices submitted by the Contractor to the Client are due within 60 days of receipt.
10. In the event that this Contract is terminated by the Client prior to completion of the Services but where the Services have been partially performed, the Contractor will be entitled to pro rata payment of the Compensation to the date of termination provided that there has been no breach of contract on the part of the Contractor.
11. The Contractor will not be reimbursed for any expenses incurred in connection with providing the Services of this Contract.

CONFIDENTIALITY

12. Confidential information (the "Confidential Information") refers to any data or information relating to the business of the Client which would reasonably be considered to be proprietary to the Client including, but not limited to, accounting records, business processes, and client records and that is not generally known in the industry of the Client and where the release of that

Confidential Information could reasonably be expected to cause harm to the Client.

13. The Contractor agrees that they will not disclose, divulge, reveal, report or use, for any purpose, any Confidential Information which the Contractor has obtained, except as authorized by the Client or as required by law. The obligations of confidentiality will apply during the Term and will survive indefinitely upon termination of this Contract.
14. All written and oral information and material disclosed or provided by the Client to the Contractor under this Contract is Confidential Information regardless of whether it was provided before or after the date of this Contract or how it was provided to the Contractor.

OWNERSHIP OF INTELLECTUAL PROPERTY

15. All intellectual property and related material, including any trade secrets, moral rights, goodwill, relevant registrations or applications for registration, and rights in any patent, copyright, trademark, trade dress, industrial design and trade name (the "Intellectual Property") that is developed or produced under this Contract, is a "work made for hire" and will be the sole property of the Client. The use of the Intellectual Property by the Client will not be restricted in any manner.
16. The Contractor may not use the Intellectual Property for any purpose other than that contracted for in this Contract except with the written consent of the Client. The Contractor will be responsible for any and all damages resulting from the unauthorized use of the Intellectual Property.

RETURN OF PROPERTY

17. Upon the expiration or termination of this Contract, the Contractor will return to the Client any property, documentation, records, or Confidential Information which is the property of the Client.
18. In the event that this Contract is terminated by the Client prior to completion of the Services the Contractor will be entitled to recovery from the site or premises where the Services were carried out, of any materials or equipment which is the property of the Contractor or, where agreed between the Parties, to compensation in lieu of recovery.

CAPACITY/INDEPENDENT CONTRACTOR

19. In providing the Services under this Contract it is expressly agreed that the Contractor is acting as an independent contractor and not as an employee. The Contractor and the Client acknowledge that this Contract does not

create a partnership or joint venture between them, and is exclusively a contract for service. The Client is not required to pay, or make any contributions to, any social security, local, state or federal tax, unemployment compensation, workers' compensation, insurance premium, profit-sharing, pension or any other employee benefit for the Contractor during the Term. The Contractor is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to the Contractor under this Contract.

RIGHT OF SUBSTITUTION

20. Except as otherwise provided in this Contract, the Contractor may, at the Contractor's absolute discretion, engage a third party sub-contractor to perform some or all of the obligations of the Contractor under this Contract and the Client will not hire or engage any third parties to assist with the provision of the Services.

21. In the event that the Contractor hires a sub-contractor:

- the Contractor will pay the sub-contractor for its services and the Compensation will remain payable by the Client to the Contractor.
- for the purposes of the indemnification clause of this Contract, the sub-contractor is an agent of the Contractor.

AUTONOMY

22. Except as otherwise provided in this Contract, the Contractor will have full control over working time, methods, and decision making in relation to provision of the Services in accordance with the Contract. The Contractor will work autonomously and not at the direction of the Client. However, the Contractor will be responsive to the reasonable needs and concerns of the Client.

EQUIPMENT

23. Except as otherwise provided in this Contract, the Contractor will provide at the Contractor's own expense, any and all tools, machinery, equipment, raw materials, supplies, workwear and any other items or parts necessary to deliver the Services in accordance with the Agreement.

NO EXCLUSIVITY

24. The Parties acknowledge that this Contract is non-exclusive and that either Party will be free, during and after the Term, to engage or contract with third parties for the provision of services similar to the Services.

NOTICE

25. All notices, requests, demands or other communications required or permitted by the terms of this Contract will be given in writing and delivered to the Parties at the following addresses:

- City of Durant
300 W. Evergreen St., Durant, OK 74701
- J & L Paving, LLC
3737 Lamar Ave., Paris, TX 75460

or to such other address as either Party may from time to time notify the other, and will be deemed to be properly delivered (a) immediately upon being served personally, (b) two days after being deposited with the postal service if served by registered mail, or (c) the following day after being deposited with an overnight courier.

INDEMNIFICATION

26. Except to the extent paid in settlement from any applicable insurance policies, and to the extent permitted by applicable law, each Party agrees to indemnify and hold harmless the other Party, and its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns against any and all claims, losses, damages, liabilities, penalties, punitive damages, expenses, reasonable legal fees and costs of any kind or amount whatsoever, which result from or arise out of any act or omission of the indemnifying party, its respective directors, shareholders, affiliates, officers, agents, employees, and permitted successors and assigns that occurs in connection with this Contract. This indemnification will survive the termination of this Contract.

ADDITIONAL CLAUSE

27. Failure to complete project within ninety (90) days of beginning will obligate contractor to liquidated damages in the amount of \$1,200.00 per day.

MODIFICATION OF CONTRACT

28. Any amendment or modification of this Contract or additional obligation assumed by either Party in connection with this Contract will only be binding if evidenced in writing signed by each Party or an authorized representative of each Party.

TIME OF THE ESSENCE

29. Time is of the essence in this Contract. No extension or variation of this Contract will operate as a waiver of this provision.

ASSIGNMENT

30. The Contractor will not voluntarily, or by operation of law, assign or otherwise transfer its obligations under this Contract without the prior written consent of the Client.

ENTIRE AGREEMENT

31. It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Contract except as expressly provided in this Contract.

ENUREMENT

32. This Contract will enure to the benefit of and be binding on the Parties and their respective heirs, executors, administrators and permitted successors and assigns.

TITLES/HEADINGS

33. Headings are inserted for the convenience of the Parties only and are not to be considered when interpreting this Contract.

GENDER

34. Words in the singular mean and include the plural and vice versa. Words in the masculine mean and include the feminine and vice versa.

GOVERNING LAW

35. This Contract will be governed by and construed in accordance with the laws of the State of Oklahoma.

SEVERABILITY

36. In the event that any of the provisions of this Contract are held to be invalid or unenforceable in whole or in part, all other provisions will nevertheless continue to be valid and enforceable with the invalid or unenforceable parts severed from the remainder of this Contract.

WAIVER

37. The waiver by either Party of a breach, default, delay or omission of any of the provisions of this Contract by the other Party will not be construed as a waiver of any subsequent breach of the same or other provisions.

IN WITNESS WHEREOF the Parties have duly affixed their signatures under hand and seal on this 13th day of June, 2023.

City of Durant
Per:

(Seal)
Officer's Name: Martin Tucker, Mayor _____

J & L Paving, LLC
Per:

(Seal)
Officer's Name: _____



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Phillip Hightower, Public Works Director
Re: Discussion, Consideration and Possible Action for Approval to Start Construction on Drainage Structures at Mockingbird and John Junction

I was approached by Derek Brewer about installing underground drainage at the location of Mockingbird and John Junction. There is underground draining at this location already but the size is not adequate to keep up the the flow of water. This construction will not be at any cost to the City of Durant . It has been reviewed by the city engineer and approved. The plans and a map are attached.

Council Information / Action Requested

Approval to Start Construction on Drainage Structures at Mockingbird and John Junction

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

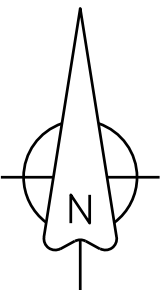
1. 10882 - City Review Set (1) (3)
2. 202306051218 (1)

MOCKINGBIRD STORM LINE IMPROVEMENTS

INDEX OF DRAWINGS

SHEET NO.	DESCRIPTION
C002	COVER
CS100	GENERAL NOTES
CD100	EXISTING SITE PLAN
CD100	DRAINAGE MAP
CI100	PROPOSED SITE PLAN
CG100	GRADING PLAN
CU100	STORM LINE PLAN & PROFILE
CU200	STORM LINE PLAN & PROFILE
CU500	TYPICAL DETAILS
CU501	TYPICAL DETAILS
CU502	TYPICAL DETAILS

DURANT, OKLAHOMA
MAY 2023



LOCATION MAP
NOT TO SCALE

ENGINEER:

CITY REVIEW SET

5/11/2023

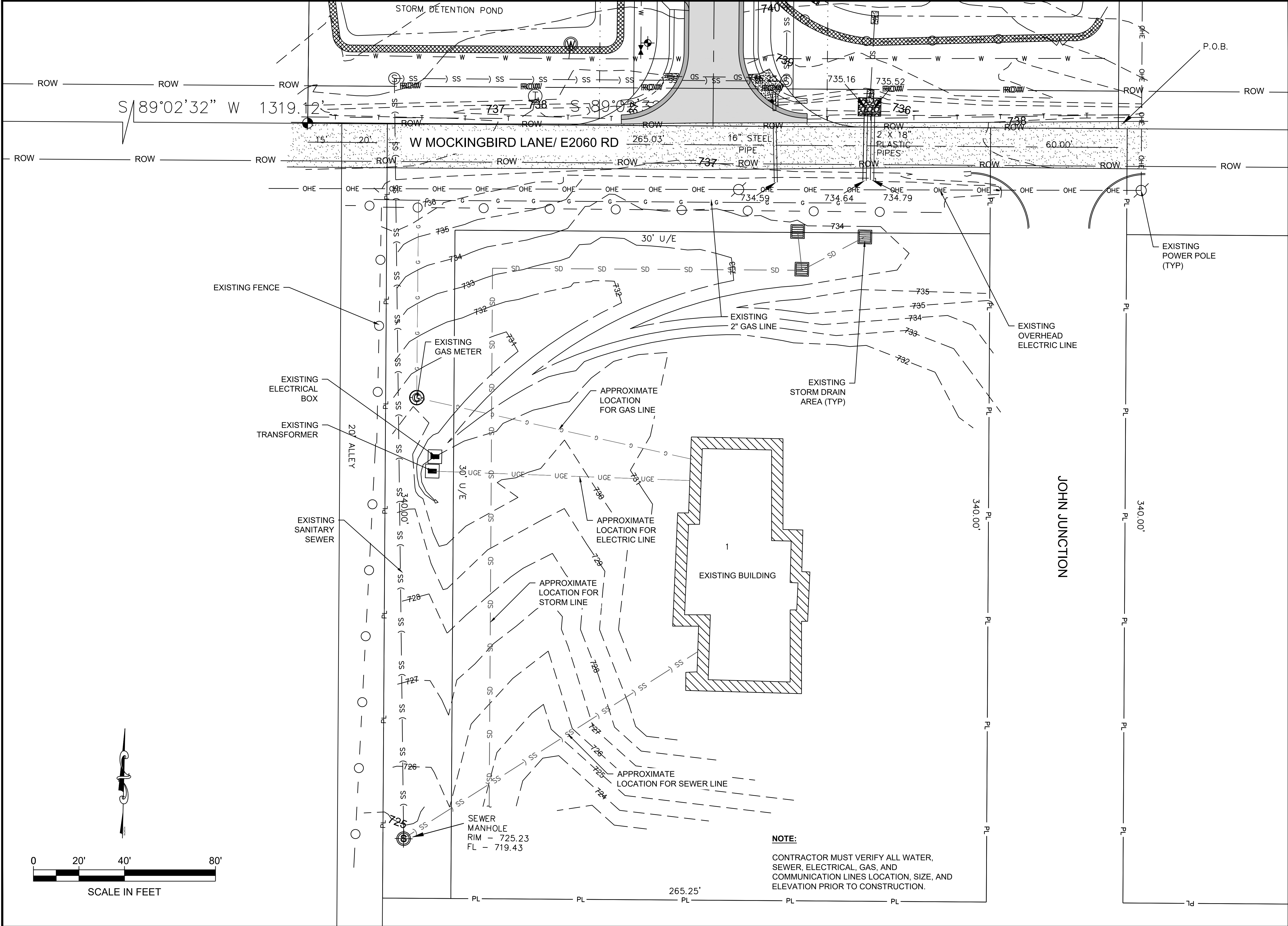
H. WAYNE BARKER, P.E.
PROJECT MANAGER
OK. NO. 18513

DATE

THIS DESIGN SPECIFICALLY PREPARED FOR USE AT THE LOCATION SHOWN.
USE IN ANY OTHER MANNER EXCEEDS THE INTENDED PURPOSE OF THESE
DRAWINGS AND ANY ACCOMPANYING SPECIFICATIONS.



3902 University Blvd.
Durant, OK 74701
Voice: 580.931.9045
Fax: 580.931.9099
OK CA# 3998
Exp. 06/30/2024





Barker & Associates, Inc.
3902 University Blvd.
Durant, OK 74701
580.931.9045
OK, CA: 3998
EXP. 06/30/2024

CHECKED BY: H. WAYNE BARKER, P.E.
PROFESSIONAL SEAL:

~NOT FOR~
CONSTRUCTION

PROPOSED
STORM WATER
IMPROVEMENTS

McCALL / BREWER

DURANT, OKLAHOMA

KEY PLAN

DESIGNED BY: I.NAME
DRAWN BY: I.NAME

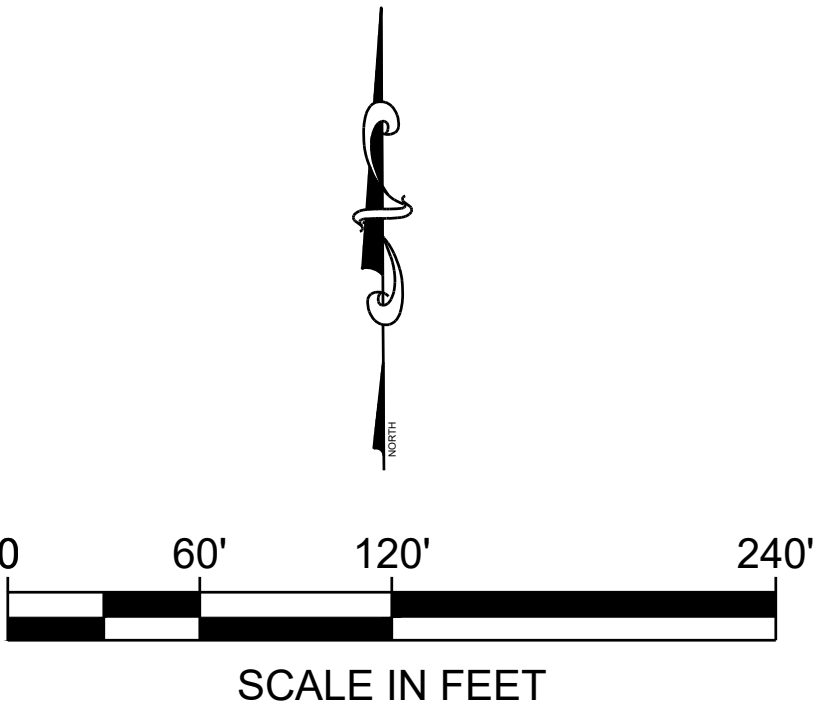
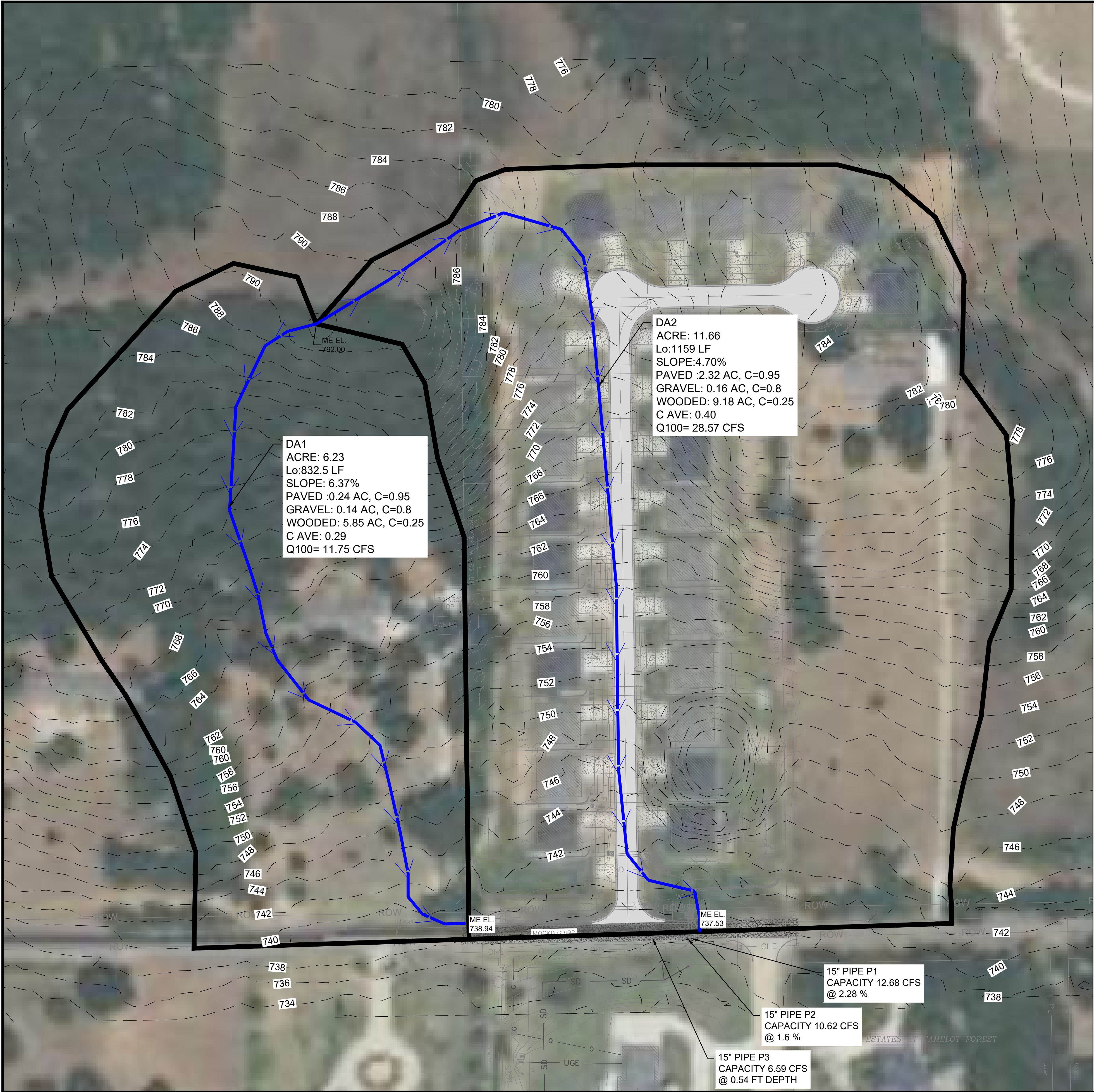
RECORD OF REVISIONS		
No.	DATE	DESCRIPTION

EXISTING SITE
PLAN

PROJECT NUMBER
10882

STATE	DATE
OKLAHOMA	04-28-2023

SHEET NUMBER
CS100





Barker & Associates, Inc.
3902 University Blvd.
Durant, OK 74701
580.931.9045
OK, CA: 3998
EXP. 06/30/2024

CHECKED BY: H. WAYNE BARKER, P.E.
PROFESSIONAL SEAL:

**~NOT FOR~
CONSTRUCTION**

**PROPOSED
STORM WATER
IMPROVEMENTS**

McCALL / BREWER

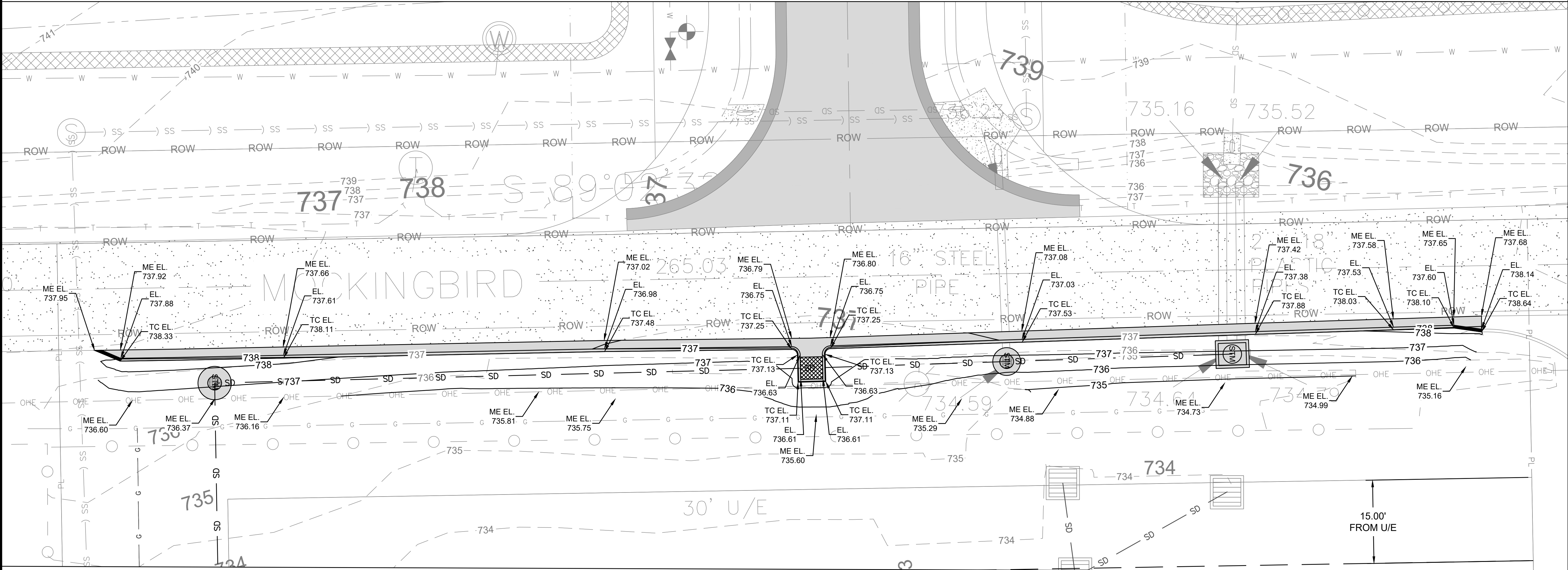
DURANT, OKLAHOMA

KEY PLAN

DESIGNED BY: I.NAME		
DRAWN BY: I.NAME		
RECORD OF REVISIONS		
No.	DATE	DESCRIPTION

DRAINAGE MAP

PROJECT NUMBER	
10882	
STATE	DATE
OKLAHOMA	04-28-2023
SHEET NUMBER	
CD100	





Barker & Associates, Inc.
 3902 University Blvd.
 Durant, OK 74701
 580.931.9045
 OK, CA, 3998
 EXP. 06/30/2024

CHECKED BY: H. WAYNE BARKER, P.E.

PROFESSIONAL SEAL:

~NOT FOR~
CONSTRUCTION

PROPOSED
STORM WATER
IMPROVEMENTS

McCALL / BREWER

DURANT, OKLAHOMA

KEY PLAN

DESIGNED BY: I.NAME

DRAWN BY: I.NAME

RECORD OF REVISIONS		
No.	DATE	DESCRIPTION

GRADING PLAN

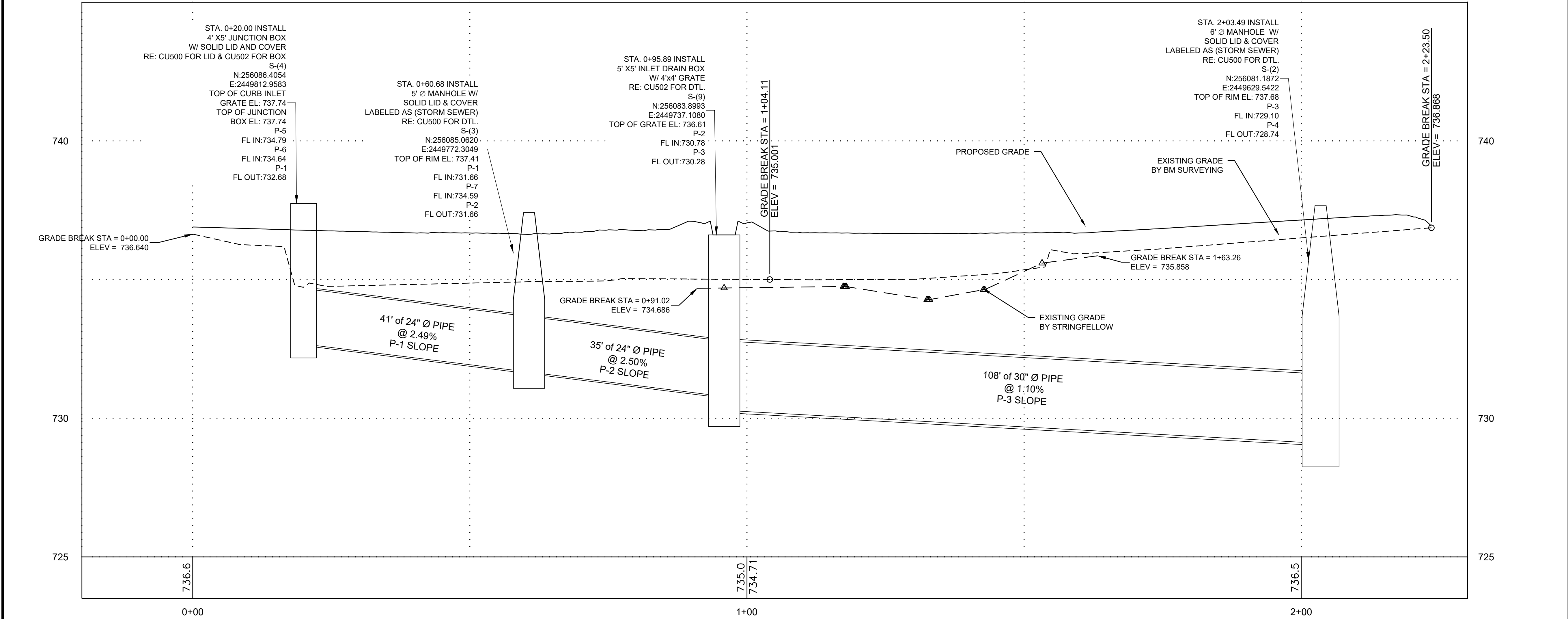
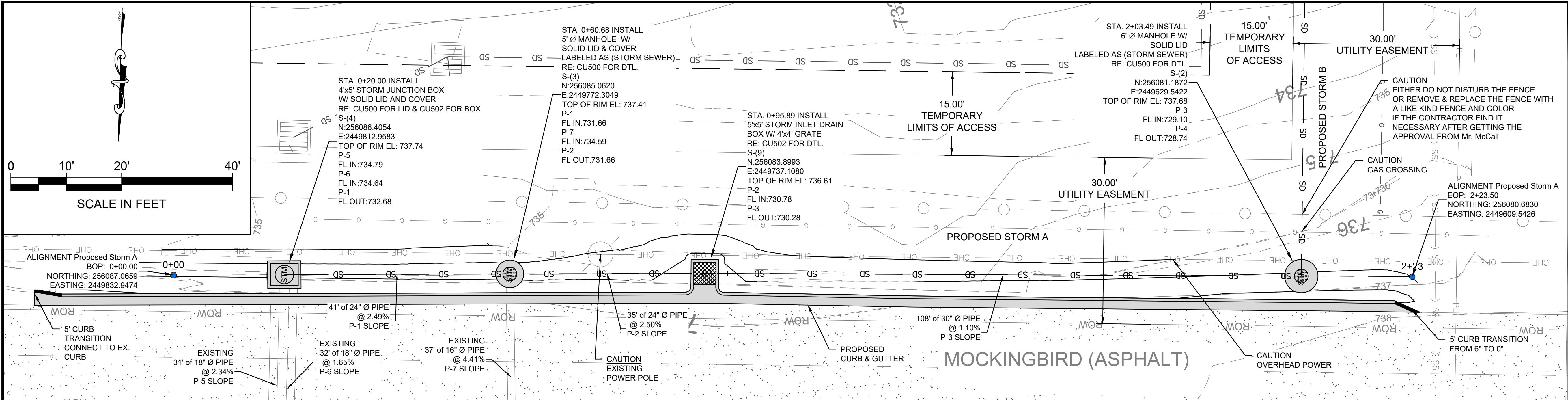
PROJECT NUMBER

10882

STATE	DATE
OKLAHOMA	04-28-2023

SHEET NUMBER

CG100



Proposed Storm A (STA -0+20 TO 2+30)



Barker & Associates, Inc.
3902 University Blvd.
Durant, OK 74701
580.931.9045
OK, CA: 3998
EXP. 06/30/2024

CHECKED BY: H. WAYNE BARKER, P.E.

PROFESSIONAL SEAL:

~NOT FOR~
CONSTRUCTION

PROPOSED
STORM WATER
IMPROVEMENTS

McCALL / BREWER

DURANT, OKLAHOMA

KEY PLAN

DESIGNED BY: I.NAME

DRAWN BY: I.NAME

RECORD OF REVISIONS

No.	DATE	DESCRIPTION

STORM A PLAN & PROFILE

PROJECT NUMBER

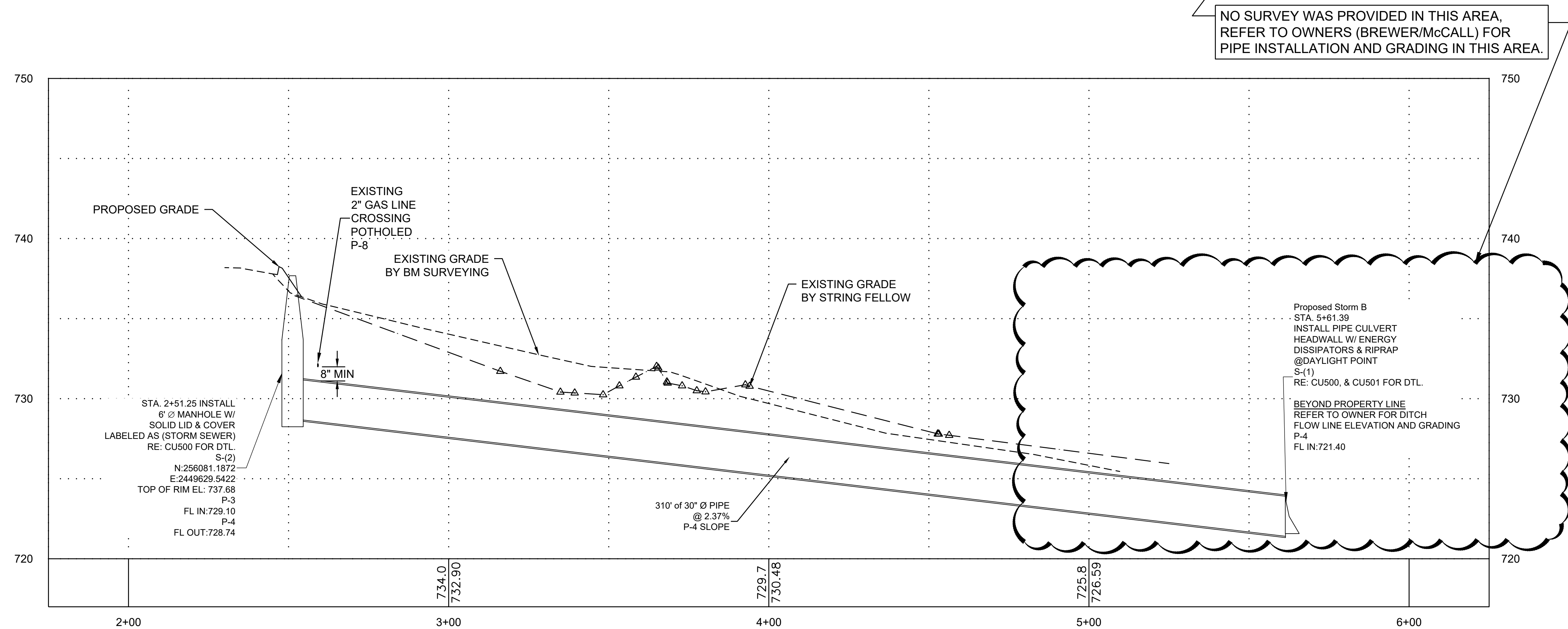
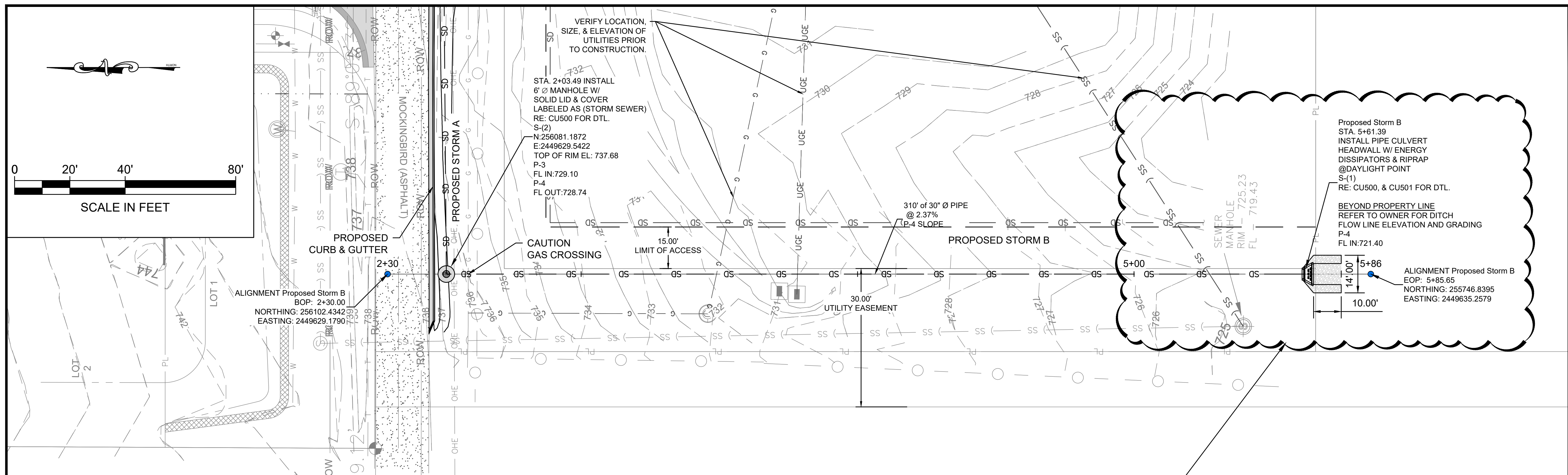
10882

STATE DATE

OKLAHOMA 04-28-2023

SHEET NUMBER

CU100



Proposed Storm B (STA 1+75 TO 6+25)



Barker & Associates, Inc.
3902 University Blvd.
Durant, OK 74701
580.931.9045
OK, CA, 3998
EXP. 06/30/2024

CHECKED BY: H. WAYNE BARKER, P.E.

PROFESSIONAL SEAL:

**~NOT FOR~
CONSTRUCTION**

PROPOSED STORM WATER IMPROVEMENTS

McCALL / BREWER

DURANT, OKLAHOMA

KEY PLAN

DESIGNED BY: I.NAME

DRAWN BY: I.NAME

RECORD OF REVISIONS

No.	DATE	DESCRIPTION

STORM B PLAN & PROFILE

PROJECT NUMBER

10882

STATE	DATE
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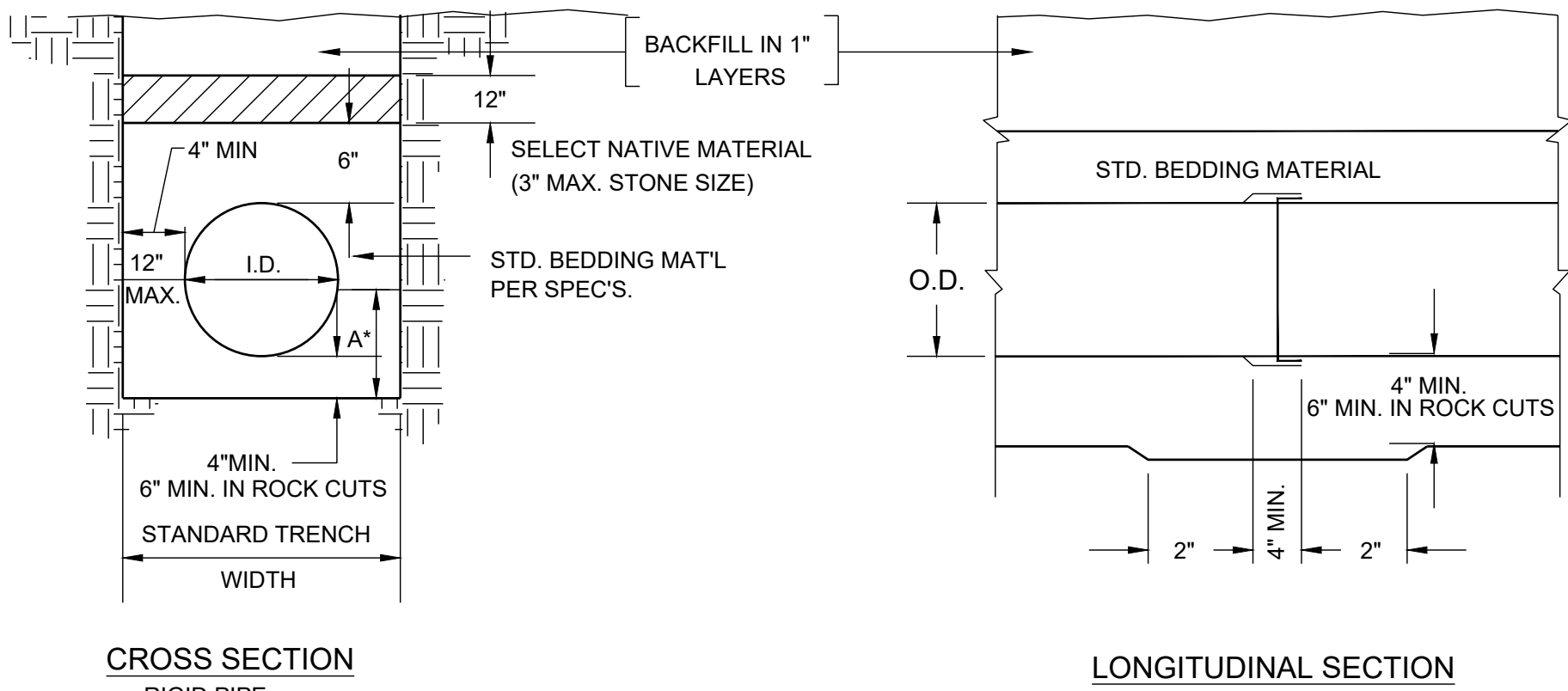
OKLAHOMA	04-28-2023
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SHEET NUMBER

CU101

STANDARD TRENCH WIDTH		
RIGID PIPE		FLEXIBLE PIPE
<2"	6"	6"
2"-3"	12"	12"
4"-6"	18"	18"
8"	24"	30"
10"-12"	30"	36"
14"-18"	36"	45"
20"-24"	42"	54"
26"-30"	54"	66"
32"-36"	60"	75"
38"-42"	66"	81"
44"-48"	72"	90"
50"-54"	78"	96"
56"-60"	84"	108"

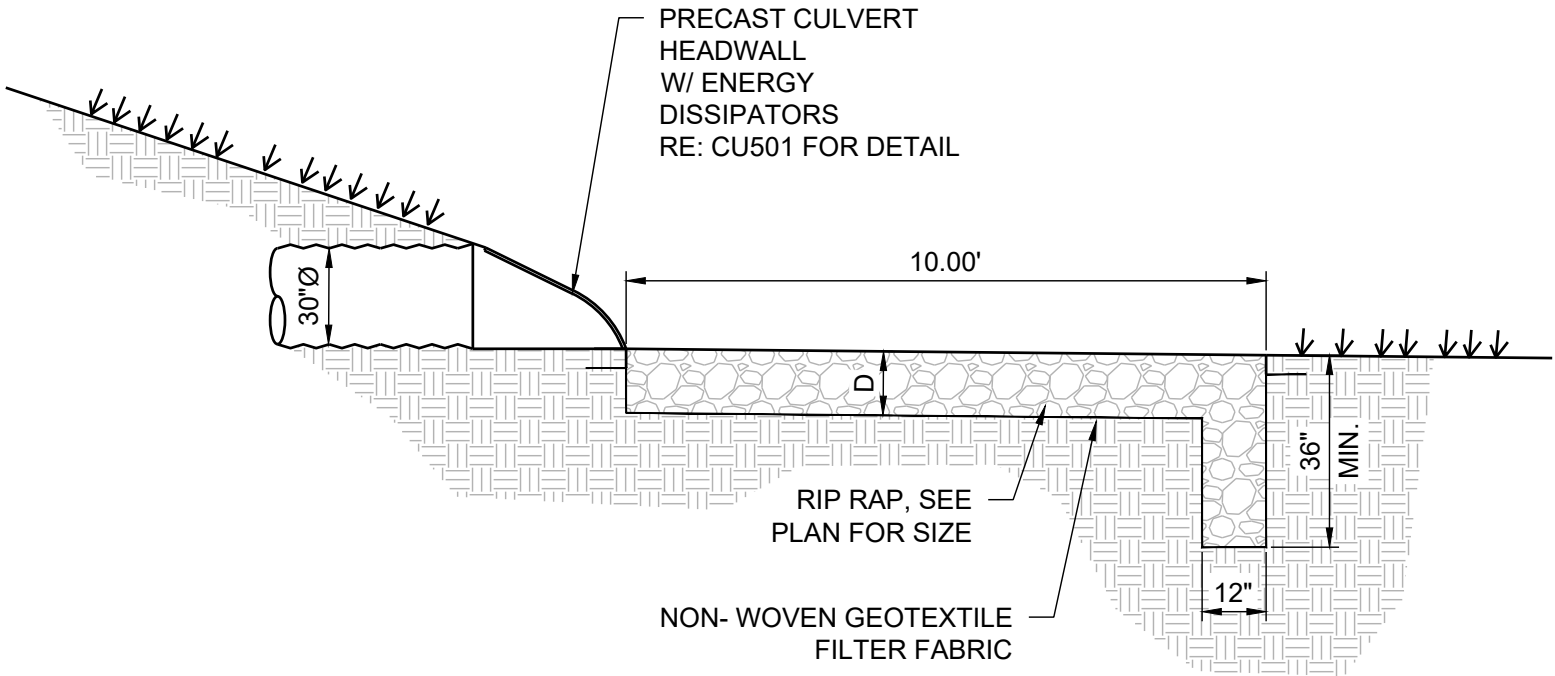
NOTE:
REMOVE ALL STONES AND DEBRIS FOUND IN
TRENCH TO A DEPTH OF AT LEAST 6 INCHES
BELOW THE BOTTOM OF THE PIPE.



STANDARD BEDDING MATERIAL

DEPTH	PVC	ABS	VCP	PRESSURE
LESS THAN 4'	*	**	*	*
4' - 9'	*	*	*	*
9' - 12'	**	*	*	*
ABOVE 12'	**	**	**	**

* ASTM D-2321, CLASS I OR II PLACED PER SPECS.
** ASTM D-2321, CLASS I (CRUSHED STONE) ONLY, PER SPECS.



- NOTES:
- LA = LENGTH OF RIP RAP APRON, SEE PLAN.
 - D = 1.5 TIMES THE MAXIMUM STONE DIAMETER BUT NOT LESS THAN 9 INCHES.
 - d = PIPE DIAMETER, SEE PLAN.
 - IN A WELL - DEFINED CHANNEL EXTEND THE APRON UP THE CHANNEL BANKS TO AN ELEVATION EQUAL TO THE TOP OF THE BANK.
 - A FILTER FABRIC SHOULD BE INSTALLED BETWEEN THE RIP RAP AND SOIL FOUNDATION. AASHTO M-288-97 CLASS 2.
 - MEDIAN STONE DIAMETER $D_{50} = 8"$

Barker & Associates, Inc.
3902 University Blvd.
Durant, OK 74701
580.931.9045
OK, CA: 3998
EXP. 06/30/2024

CHECKED BY: H. WAYNE BARKER, P.E.
PROFESSIONAL SEAL:

~NOT FOR~
CONSTRUCTION

PROPOSED
STORM WATER
IMPROVEMENTS

McCALL / BREWER

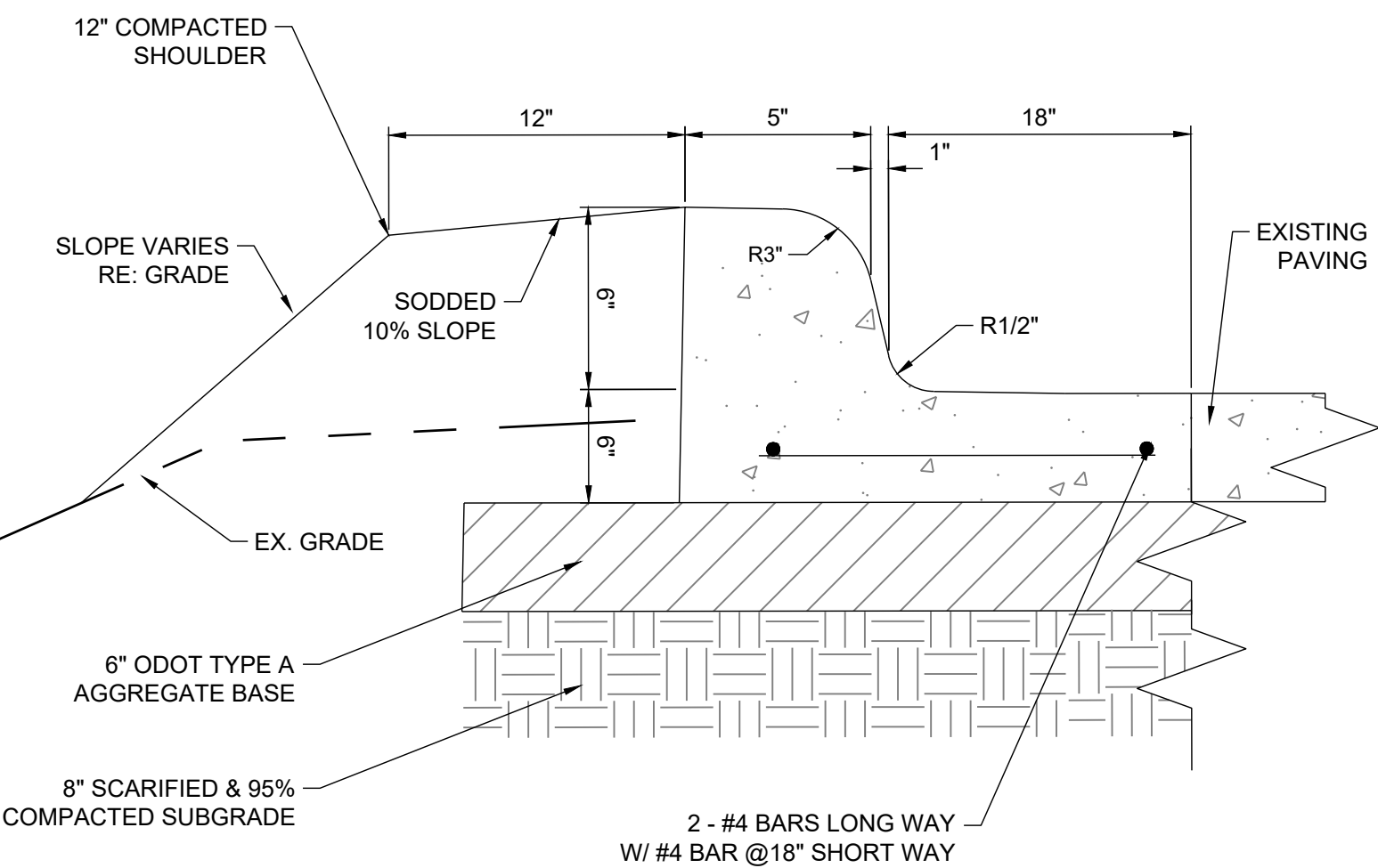
DURANT, OKLAHOMA

KEY PLAN

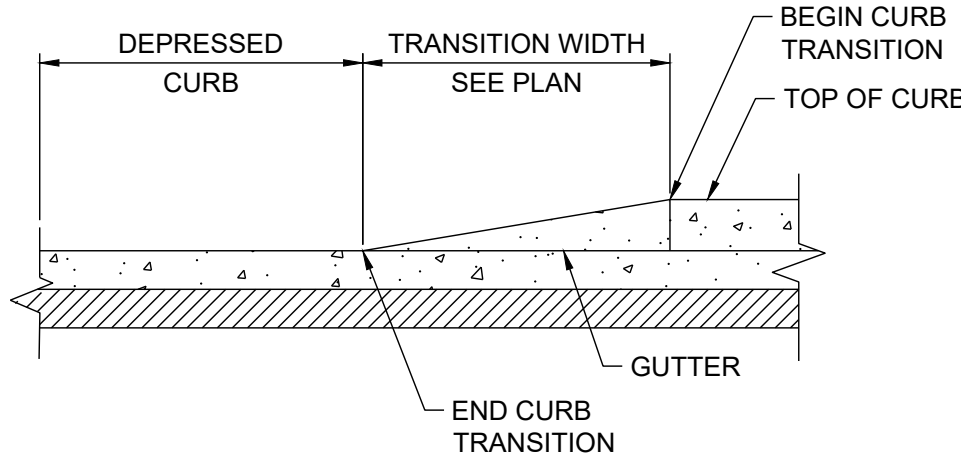
DESIGNED BY:	I.NAME	
DRAWN BY:	I.NAME	
RECORD OF REVISIONS		
No.	DATE	DESCRIPTION

TYPICAL DETAILS

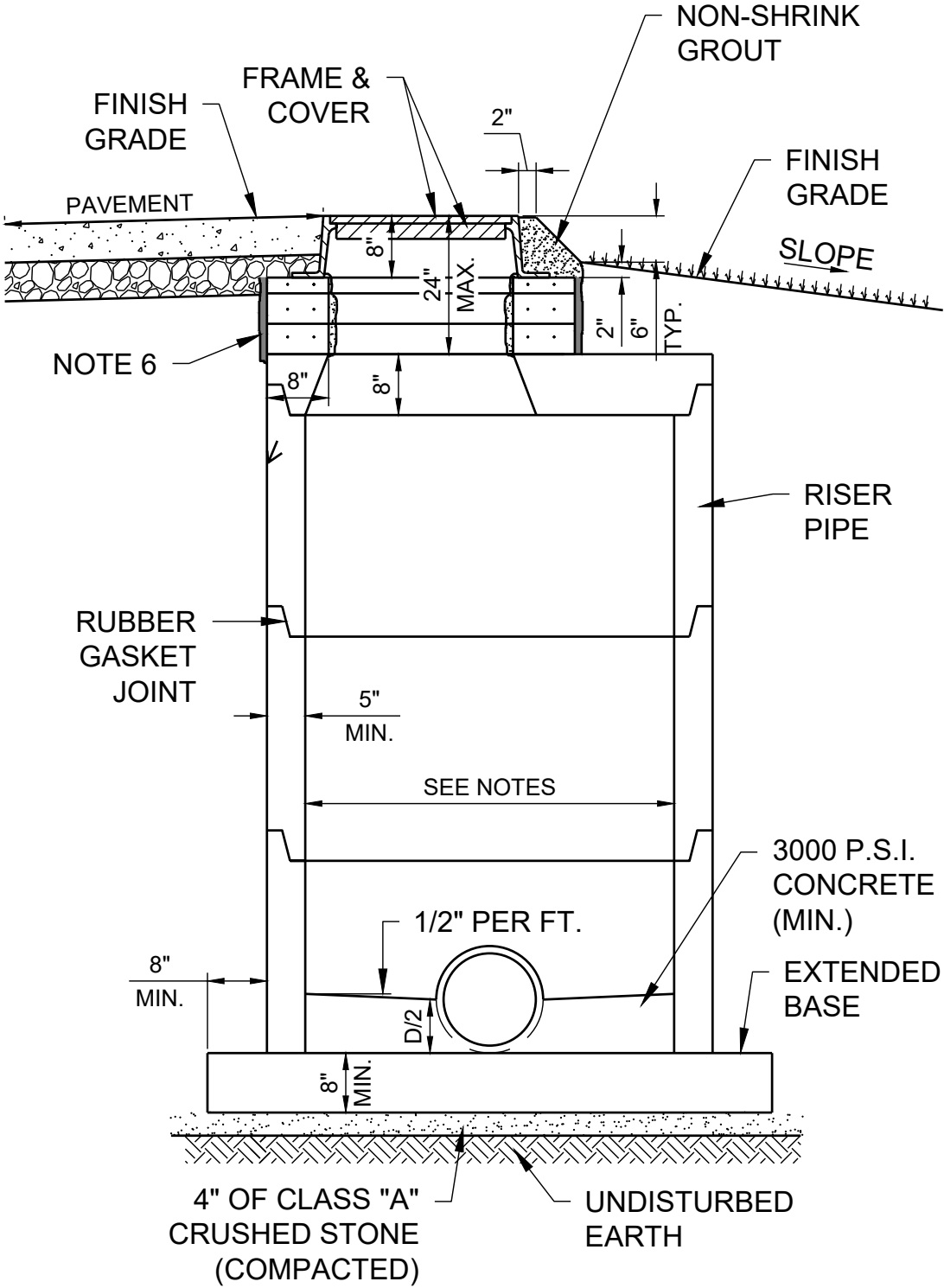
PROJECT NUMBER	
10882	
STATE	DATE
OKLAHOMA	04-28-2023
SHEET NUMBER	
CU500	



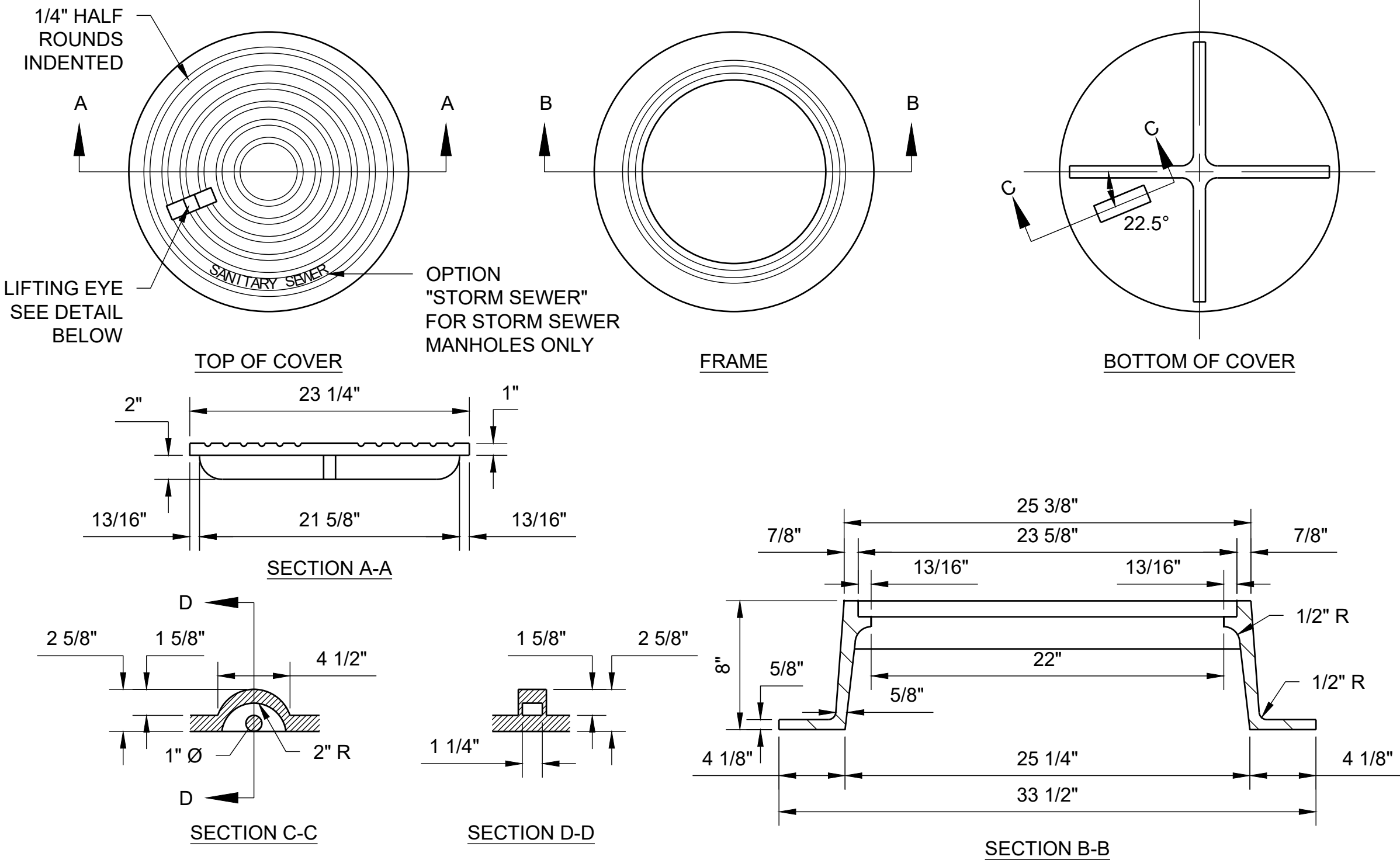
- NOTES:
- CURB AND SHALL BE 3,500 PSI CONCRETE.
 - T = THICKNESS OF PAVING SECTION, (6" MIN.)



3 CURB & GUTTER DETAIL
NOT TO SCALE



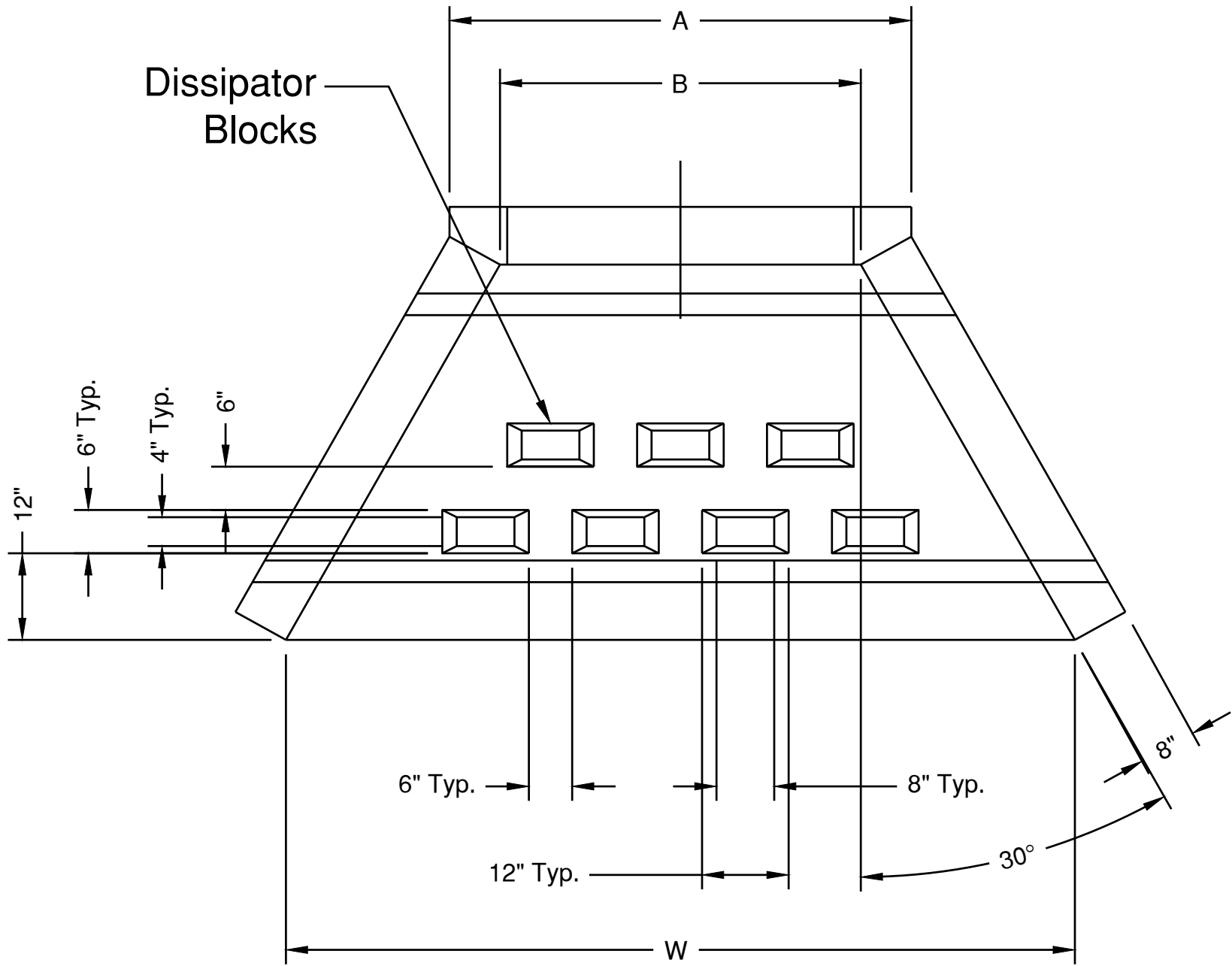
- NOTES:
- PRECAST MANHOLE SHALL CONFORM TO CURRENT ASTM C478.
 - 8" TO 18" PIPE, 4' ID MANHOLE REQUIRED.
 - 21" TO 27" PIPE, 5' ID MANHOLE REQUIRED.
 - OVER 27" PIPE MANHOLE ID AS SPECIFIED BY ENGINEER.
 - MANHOLES LESS THAN 4'-6" IN HEIGHT SHALL HAVE A FULL 4'-0" ID OR LARGER FROM TOP TO BOTTOM.
 - CONTRACTOR SHALL INSTALL 2" OR 4" REINFORCED CONCRETE CONCENTRIC RINGS AS FINISH GRADE REQUIRES WITH BITUMINOUS WRAP.



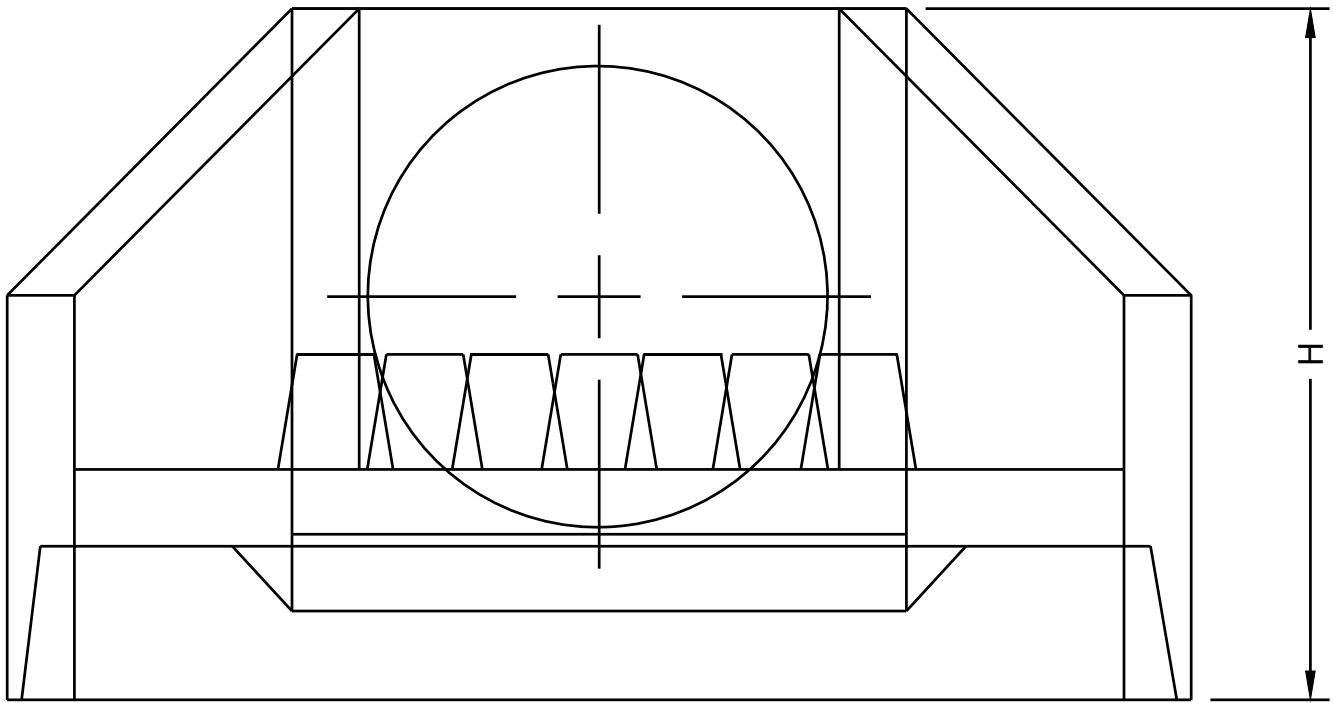
- NOTES:
- FOR LOCATION, ORIENTATION, AND ELEVATIONS, SEE CONSTRUCTION DRAWING PLAN SHEETS AND/OR PLAN AND PROFILE SHEETS.
 - PRIOR TO EXCAVATION AND/OR TRENCHING FOR ALL THE NEW SANITARY SEWER LINE, MANHOLES, SERVICE CONNECTIONS ETC., THE CONTRACTOR SHALL LOCATE ALL EXISTING UNDERGROUND UTILITIES AND TAKE ALL NECESSARY PRECAUTIONS TO PROTECT THESE EXISTING UTILITIES. FORTY EIGHT (48) HOURS BEFORE YOU DIG CALL OKIE 1-800-522-6543.
 - ALL MATERIALS, CONSTRUCTION ACTIVITIES, TESTING PROCEDURES, ETC. SHALL COMPLY WITH THE APPLICABLE SECTIONS OF THE MOST CURRENT EDITION OF OKLAHOMA DEPARTMENT OF ENVIRONMENTAL.
 - FRAME AND COVER SHALL BE 22-INCH Ø SOLID, HEAVY DUTY, CAST IRON FRAME AND COVER W/ 1-INCH LETTERING (SANITARY SEWER) LOCATED ON THE ARC OF THE SOLID COVER, DEETER CASTING NUMBER 1265 BY DEETER FOUNDARY, INC. OR APPROVED EQUAL.
 - INSTALL/SEAL FRAME TO CONCRETE STRUCTURE WITH 2 ROWS OF MASTIC.

Pipe Size	Hole Size	"W"	"L"	"H"	"A"	"B"	"C"	"D"	"E"	"F"	"G"	Qty Of Dissipators	Weight
30" RCP	40"	110"	60"	72"	64"	50"	48"	18"	13"	14 1/2"	5"	7	9,979 Lbs.
36" RCP	48"								6"	8"	6"	(2 Rows)	
42" RCP	54"	146"	74"	87"	80"	70"	63"	27"	16"	16 1/2"	6"	11	15,637 Lbs.
48" RCP	62"								8"	8"	7"	(2 Rows)	
54" RCP	70"											24	21,676 Lbs.
60" RCP	76"	172"	88"	98"	89"	80"	74"	33"	6"	9"	8"	(3 Rows)	

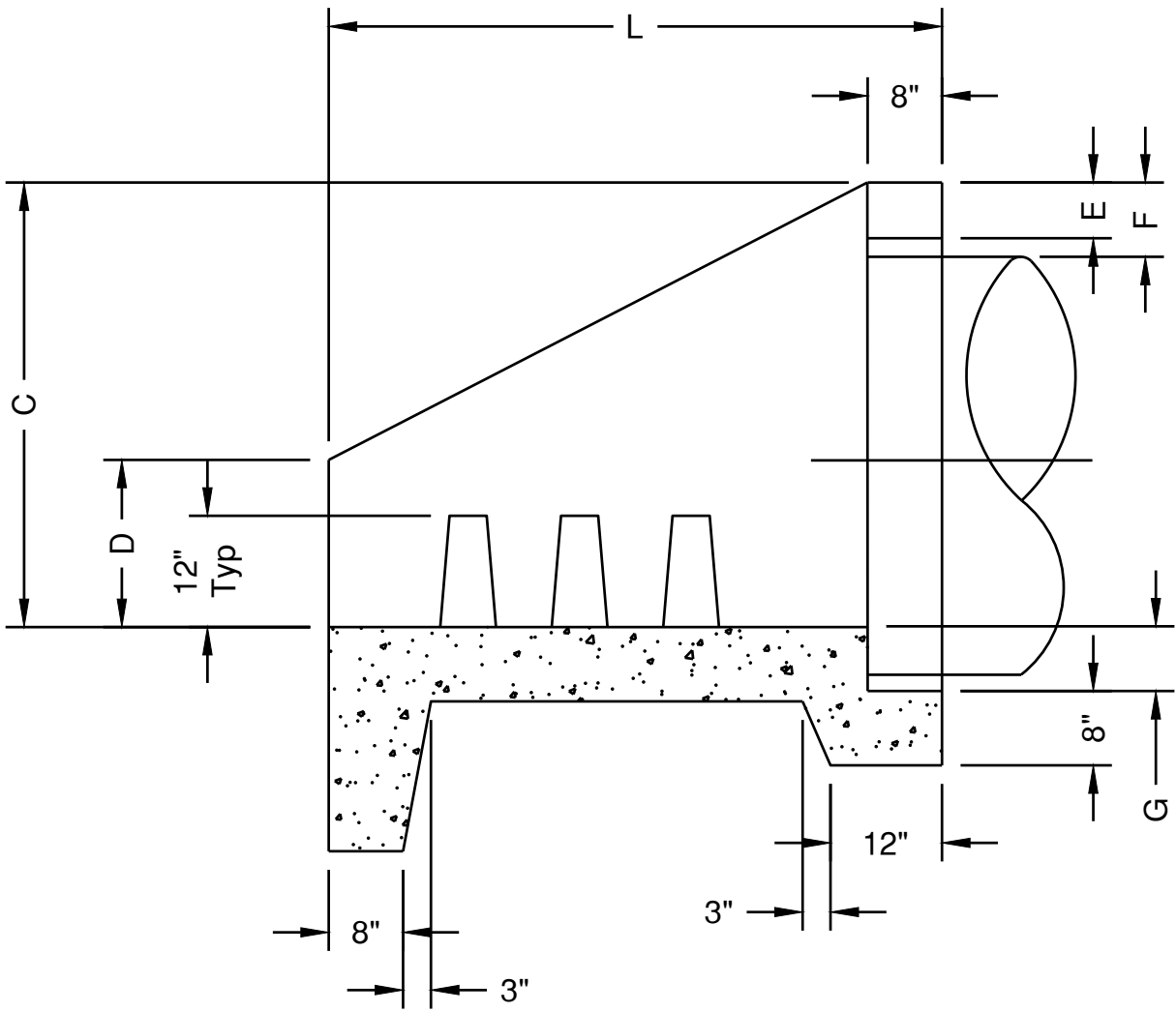
Hole Size For All Other Pipe Types Will Be Pipe O.D.+ 2"-4"



PLAN VIEW



FRONT VIEW



SECTION A-A



Barker & Associates, Inc.
3902 University Blvd.
Durant, OK 74701
580.931.9045
OK, CA, 3998
EXP. 06/30/2024

CHECKED BY: H. WAYNE BARKER, P.E.

PROFESSIONAL SEAL:

**~NOT FOR~
CONSTRUCTION**

**PROPOSED
STORM WATER
IMPROVEMENTS**

McCALL / BREWER

DURANT, OKLAHOMA

KEY PLAN

DESIGNED BY: I.NAME

DRAWN BY: I.NAME

RECORD OF REVISIONS

No.	DATE	DESCRIPTION

**PRECAST
PIPE CULVERT
HEADWALL W/
ENERGY
DISSIPATORS**

PROJECT NUMBER

10882

STATE

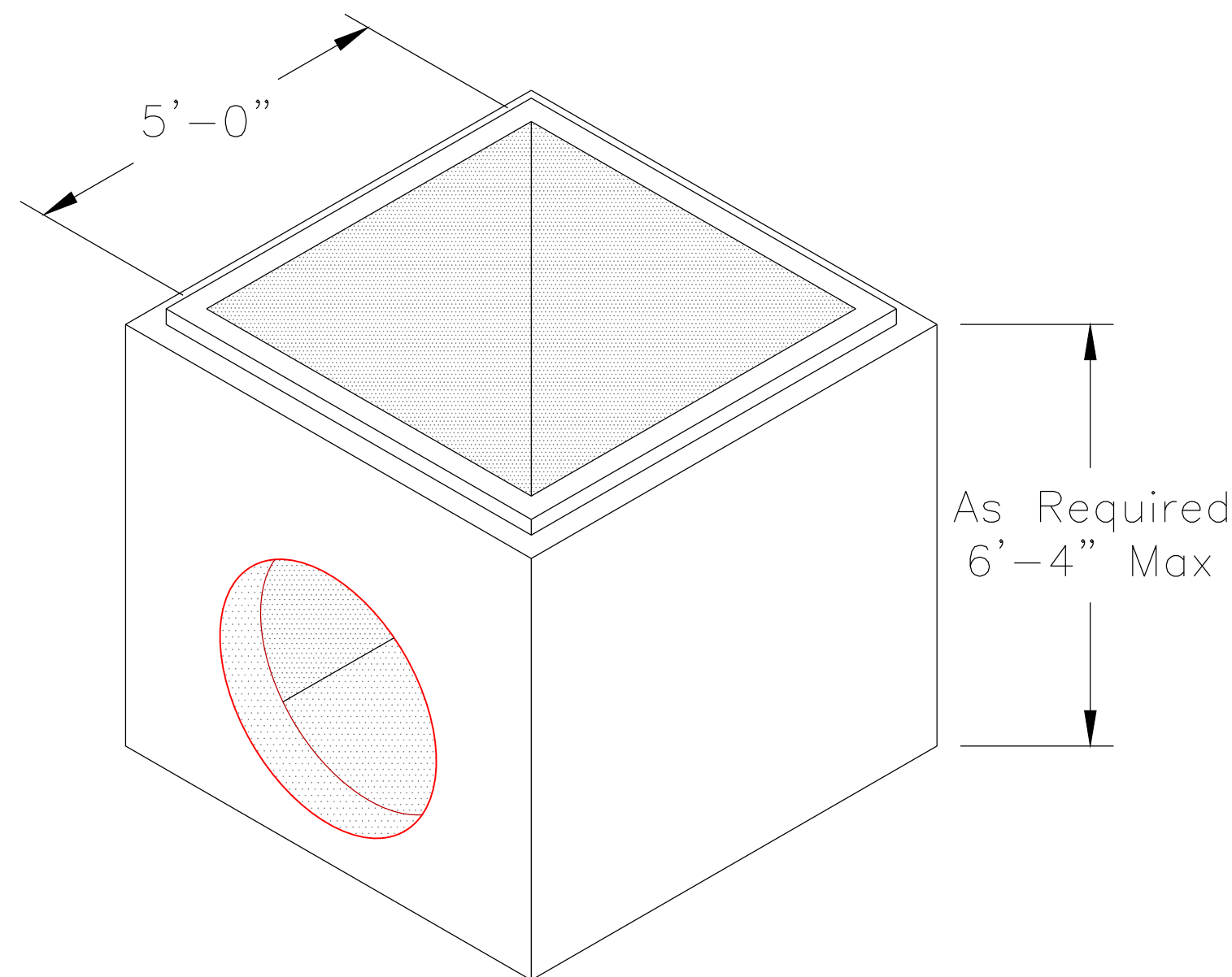
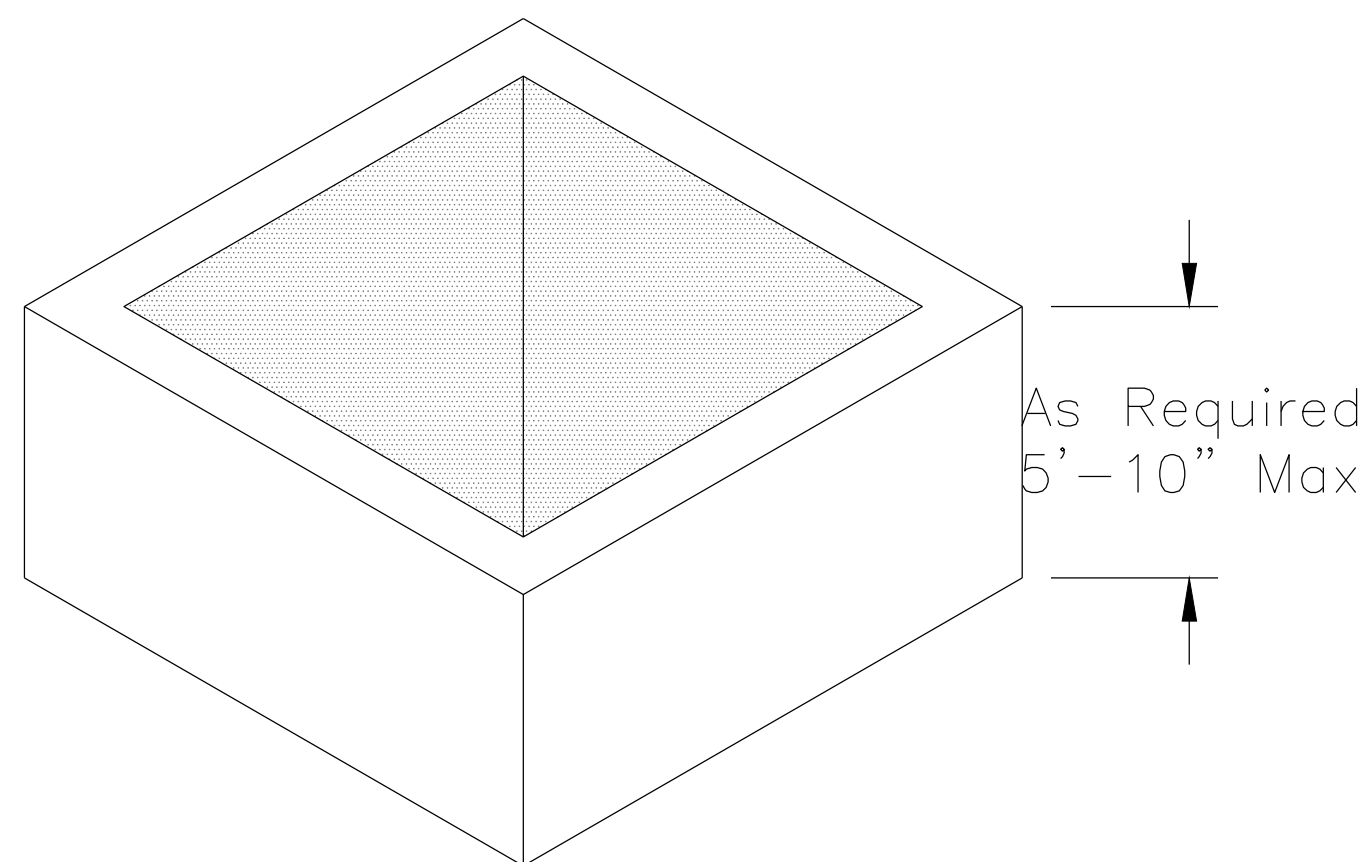
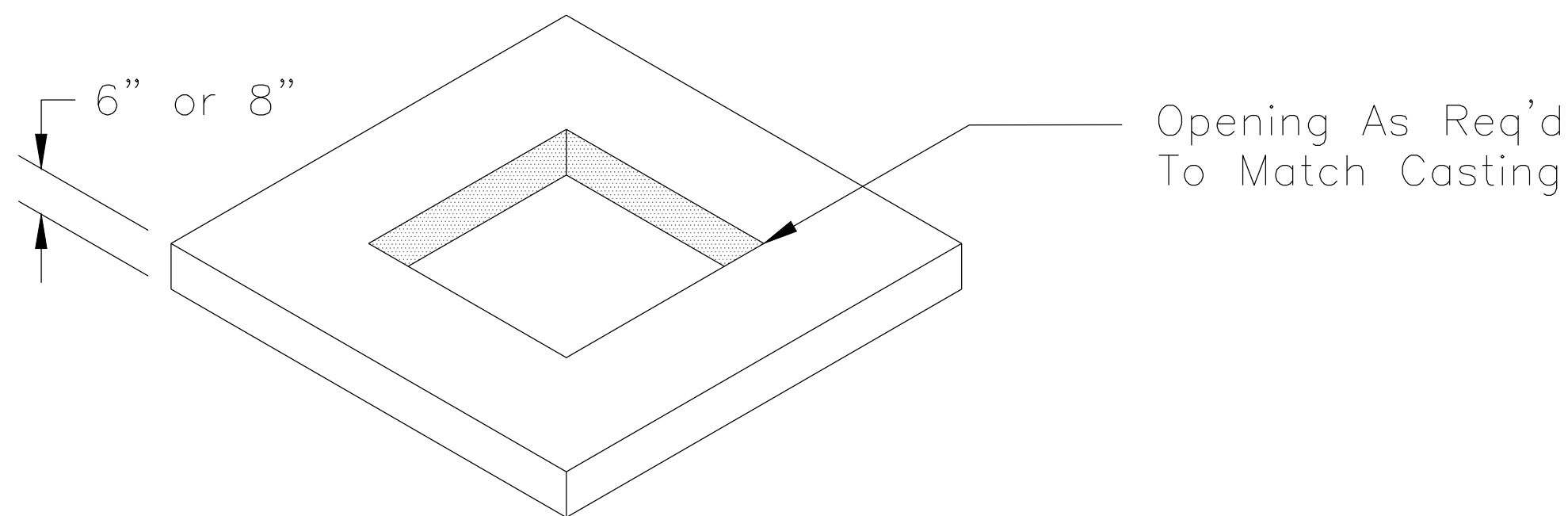
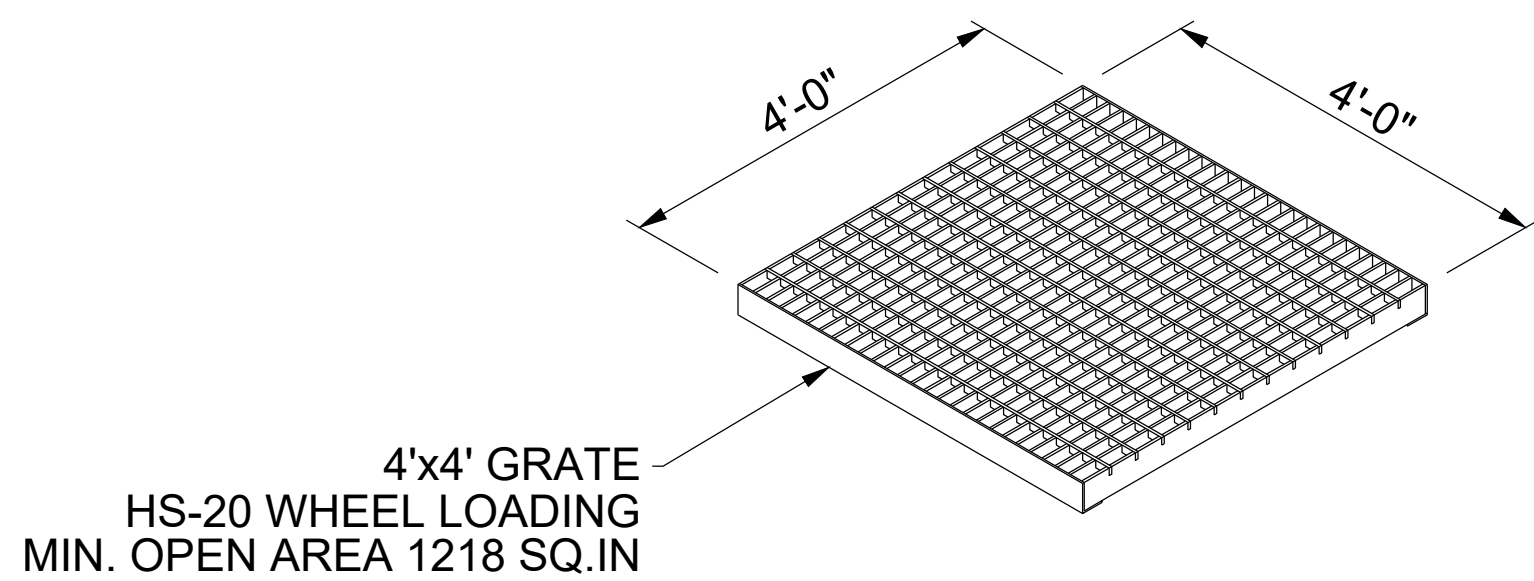
OKLAHOMA

DATE

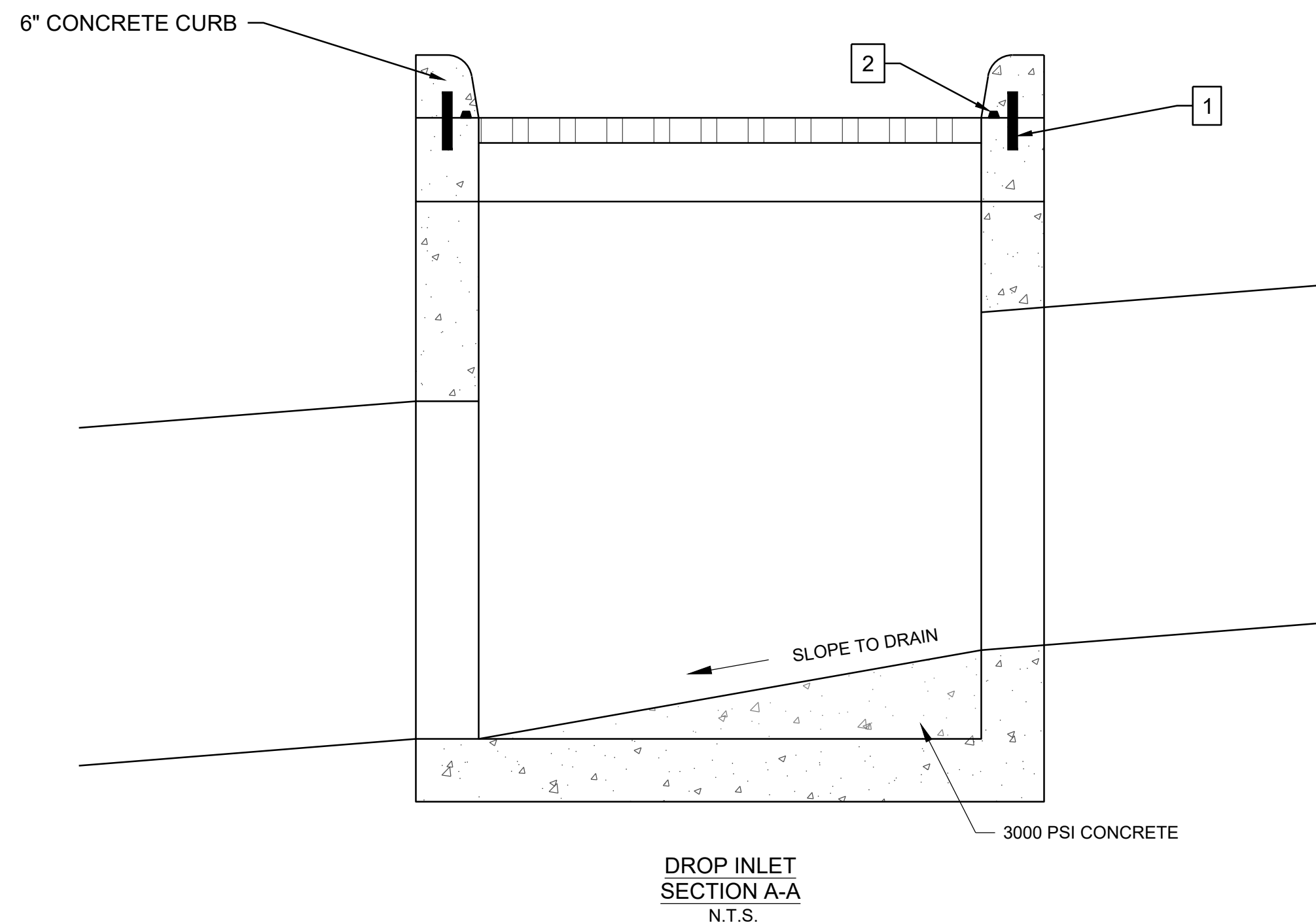
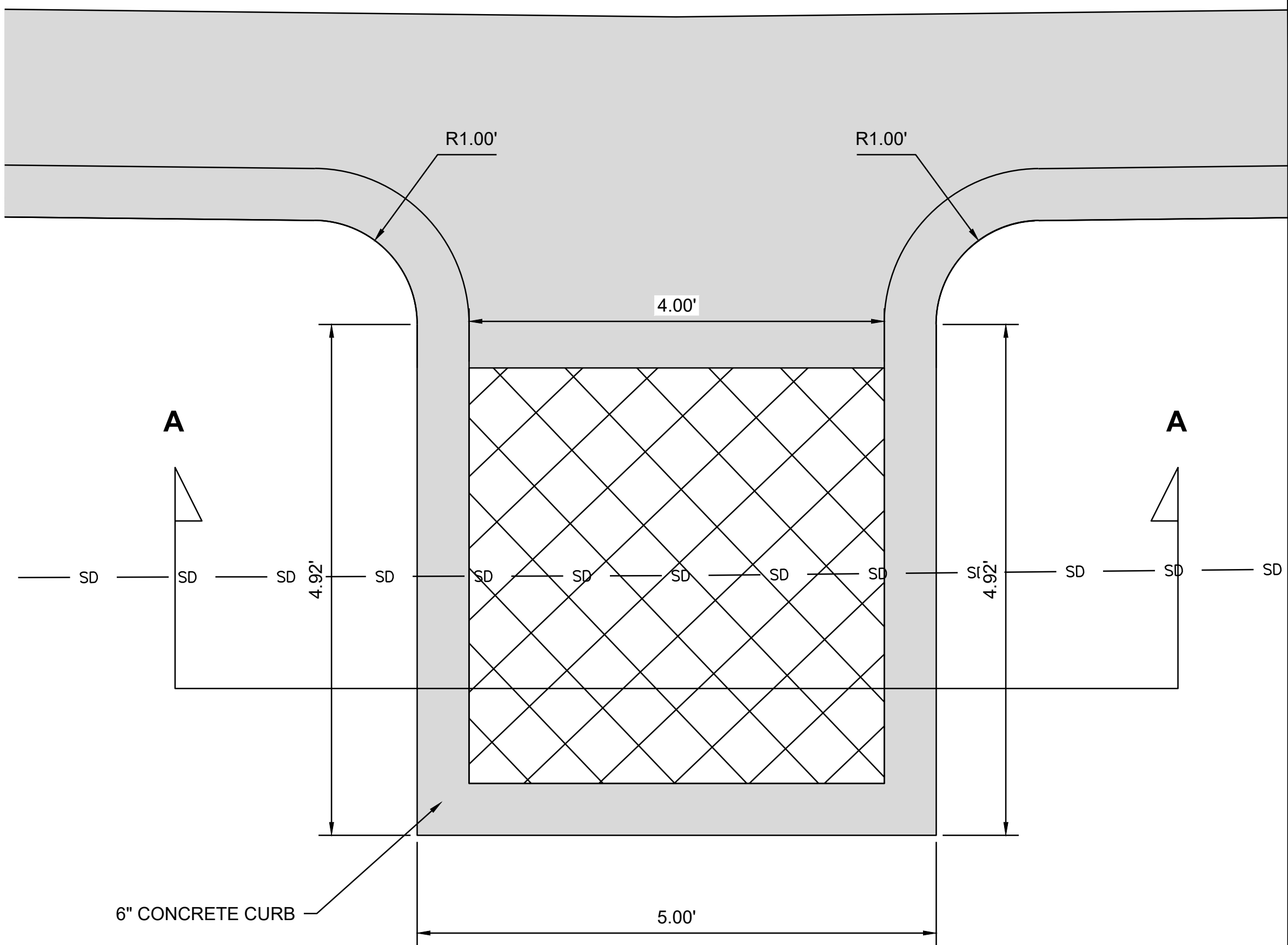
04-28-2023

SHEET NUMBER

CU501



1 DROP INLET DETAIL
N.T.S.



GENERAL NOTES:

1. DOWELS SHALL BE #4 DEFORMED REINFORCED STEEL BARS, 6.5" LONG. CONTRACTOR SHALL EPOXY BARS IN A 1/8" Ø DRILLED HOLE WITH 3.5" EMBEDMENT AT 12" CENTERS. DOWELS SHALL BE PLACED PERPENDICULAR TO THE TOP OF STRUCTURE SURFACE WITH SUFFICIENT EPOXY TO COMPLETELY FILL THE VOID BETWEEN THE DOWEL AND THE HOLE.
2. SIKALOCKSTOP 3/4" x 1" WATER TIGHT BOND WITH SWELL STOP PRIMER ADHESIVE.
3. ALL DRAINAGE STRUCTURES SHALL BE PRE-CAST OR APPROVED EQUAL BY THE ENGINEER.
4. DURING CONSTRUCTION OF ROADWAY/PARKING AREA, THE CONTRACTOR SHALL MAINTAIN DRAINAGE INTO OR AROUND THE DROP INLET AS APPROVED BY THE OWNER.



Barker & Associates, Inc.
3902 University Blvd.
Durant, OK 74701
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EXP. 06/30/2024

CHECKED BY: H. WAYNE BARKER, P.E.

PROFESSIONAL SEAL:

~NOT FOR~
CONSTRUCTION

PROPOSED
STORM WATER
IMPROVEMENTS

McCALL / BREWER

DURANT, OKLAHOMA

KEY PLAN

DESIGNED BY: I.NAME

DRAWN BY: I.NAME

RECORD OF REVISIONS

No.	DATE	DESCRIPTION

PRE CAST DROP
INLET DETAIL

PROJECT NUMBER

10882

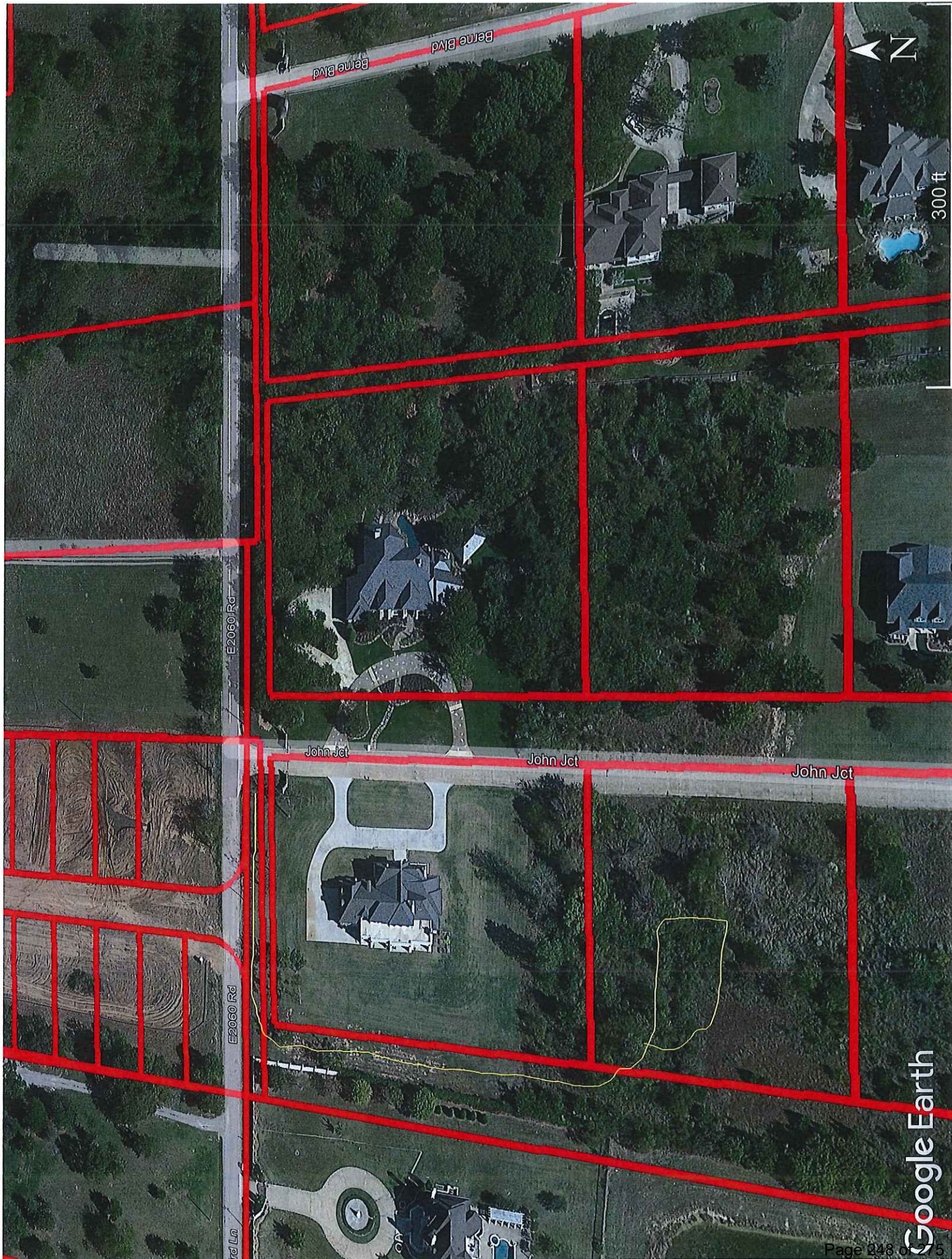
STATE

DATE

OKLAHOMA 04-28-2023

SHEET NUMBER

CU502





The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Lisa Taylor, City Manager
Re: Consider Approval of Resolution Amending Certain Fees on the Fee Schedule; Directing Posting (R-2023-08).

Council Information / Action Requested

Approval of Resolution Amending Certain Fees on the Fee Schedule; Directing Posting (R-2023-08).

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. Proposed Rate Increase Communication Plan 6.9.2023
2. COMPARE WATER RATE - OCTOBER 2022
3. Resolution No. R-2023-08 Revised 6.8.2023 435pm

Rate Increase Communication Plan				
Timeline	Strategy	Audience	Messaging	Persons Responsible
Pending approval of amended fee schedule at June 13 City Council meeting.				
Wednesday, June 14	IT updates information on website	All web visitors	Fee schedule updated with effective date.	I.T. Department
Wednesday, June 14 - Thursday, June 15	Initial press release	Post to website, City of Durant Facebook page	"At the June 13 meeting, the Durant City Council voted to approve Resolution 2023-08... Increase will take effect on (DATE)."	Public Information Office
Wednesday, June 14 - Thursday, June 15	Press release issued to media	Distribute to local media (Durant Democrat, Bryan County Patriot, radio stations)		Public Information Office
Friday, June 16	Updated fees posted at Durant Fire Department	Fire Department patrons	Summary of fee updates specific to the Durant Fire Department.	Public Information Office
Friday, June 16	Updated fees posted at Durant Animal Shelter	Shelter patrons	Summary of updated fees.	Public Information Office
Friday, June 16	Updated fees posted at Donald W. Reynolds Library and Community Center	Library patrons	Summary of updated fee.	Public Information Office
Monday, June 19	Notice posted to library website	Web visitors	Notice of updated fee.	Library Staff
Tuesday, June 20	Message printed on utility bills/communicated via electronic bills	City of Durant utility customers	Effective date, new rates will be reflected on September utility bills. Visit (website link) to learn more.	Utility Billing
Wednesday, June 21	Public reminder posted on Facebook	City of Durant Facebook followers	Effective date, new rates will be reflected on September utility bills. Visit (website link) to learn more.	Public Information Office
Thursday, July 20	Message printed on utility bills/communicated via electronic bills	City of Durant utility customers	Updated utility rates will take effect next month and will be reflected on the (DATE) bill. For more information, visit (website link).	Utility Billing
Friday, July 21	Social media (Facebook) notification	City of Durant Facebook followers	New fee schedule takes effect on (DATE). Visit (website link) to learn more.	Public Information Office
Monday, August 21	Message printed on utility bills/communicated via electronic bills	City of Durant utility customers	New rate reminder... for more information, visit (website link).	Utility Billing

				water				sewer				trash				TOTAL	
				inside		outside		inside		outside		inside		outside		MONTHLY BILL	
				resident	commercial	resident	commercial	resident	commercial	resident	commercial	resident	commercial	resident	commercial		
28	Durant †	18,589	2,000	12	17.95	17.95	17.95	9				20.35	24.85	29.5		41.35	47.45
				3.5	4.25	4.25	4.25	2.63									
				3.6	4.5	4.5	4.5	2.7									
				3.7	4.7	4.7	4.7	2.78									
			Over 5,000	3.8	4.5	4.5	4.5	2.85									
25	Sand Springs	19,874	1000 gal	12.49	12.49			12.42	12.42			19.98				63.84	0
26	Claremore †	19,580	1,000	13.5				4				14	28			52.25	0
			2,000	18.5				2.25									
27	Altus †	18,729	Up to 2,000	18.89	4.39	25.55		11.43		15.43		16.34	50.76	32.68	101.52	46.66	52.5
29	McAlester †	18,171	2,244 Gal	13.03		19.74		8.03		12.18		20.86				46.92	0
30	El Reno †	16,989	1,500 Gal	18.91	21.62	30.81		18.63	20.89	24.21		XXXXXXX				46	no trash \$\$
			Over 1,500	4.44	4.92	6.68		3.7	4.01	4.76							
31	Ada †	16,481	1,500 Gal	20.7	20.7	31.05		24.4	24.4	36.6	36.6	21.25	45.95			72	
			Over 1,500	4	4	6	6	1.4	1.4	2.1	2.1						
32	Tahlequah †	16,209	1,000 Gal	10		12		10	14			16.5	20.5			45.76	
			1000 gal	4.19		4.19		5.07	5.7								
33	Chickasha †	16,051	2,000 Gal	23.5	23.5	47	47	9.6		19.2		21	24			54.1	66.2
34	Glenpool	13,691	1,000 Gal	22	42			14	14			16.17		0.35		76.17	58.35
	CALERA		1000 Ga	14.25	27.2			39.6	49.6			35.6	77.5			103.7	0
	KINGSTON		1000 Ga	21.28	27.6			21.28	27.6			16.55	61.28			80.39	0
	ARDMORE		2000 Ga	16.11	45.14	30.45	74.68	23.43	31.58			18.28	28.6			57.82	30.45
	DENISON		1000 Ga	27	50			25	50			xxxx				79	0

EXHIBIT A

FEES AND OTHER CHARGES

FEE SCHEDULE

Section	Fee Description	Amount (in dollars)	
Administration			
Public Records Requests	Photocopy Costs, per page up to 8.5 x 14	\$0.25	
	Photocopy Costs, per page larger than 8.5 x 14	\$0.50 -1.00	
	Certified Photocopy Costs, per page	\$1.00	
	Items on CD-ROM or DVD-ROM (additional charge of time to copy to media will apply if employee time exceeds 60 minutes)	\$5.00	
	Items on citizen supplied media (charge of time to copy to media will apply if employee time exceeds 60 minutes)	TBD /First HR-\$15.00/per additional HR \$20/per	
	Returned Check Fee	\$45.00	
	Fingerprint Fee	\$25.00	
	Deferment Fee	\$40.00 plus the amount of ticket	
	Property Abatement Fee	Actual Costs	
	Property Condemnation Fee	Actual Costs	
	Asbestos Inspection Fee (per structure)	Actual cost of materials and shipping plus \$25.00	
Equipment Costs	See Current FEMA Schedule of Equipment Rates https://www.fema.gov/assistance/public/schedule-equipment-rates		
	Actual Cost of Labor		
Airport			
Hangar Rental Monthly Rates			
Building #	Hangar Type & Number	Monthly Rate	Discounted Annual Rate*
4	Box Hangar (1-2)	\$400.00	\$4,400.00
4	Box Hangar (3-12)	\$310.00	\$3,410.00
8	Box Hangar (1-4)	\$440.00	\$4,840.00
8	Box Hangar (5-12)	\$350.00	\$3,850.00
10	T-Hangar (1-9)	\$230.00	\$2,530.00
10	T-Hangar (10)	\$340.00	\$3,740.00
12	T-Hangar (1)	\$230.00	\$2,530.00
12	T-Hangar (2)	\$340.00	\$3,740.00
12	T-Hangar (3-8)	\$230.00	\$2,530.00
12	T-Hangar (9)	\$260.00	\$2,860.00
12	T-Hangar (10)	\$310.00	\$3,410.00
24	Corp Hangar (A-D)	\$730.00	\$8,030.00
*For Annual payments, one year in advance, one month discount has been given (Discount does not apply for late payments)			
After Hours Call Out Fees	After Hours Call Out Fee	\$100.00 initial; plus \$50.00 per person	
Overnight Parking Fees	Single/Twin Engine Overnight Parking	\$5.00 - \$10.00/night – 3 nights Waived with 100-gallon fuel purchase	
	Turbine/Jet Overnight Parking	\$5.00 - \$10.00/night – 3 nights Waived with 200-gallon fuel purchase	
Ramp Fees	General Aviation Aircraft Ramp Fee	\$25.00 per night	
All ramp fees can be waived with a 200-gallon fuel purchase and at the discretion of the Airport Director	Small Turbo Props/Large Piston Ramp Fee	\$50.00 per night	
	Large/Twin Turbo Props Ramp Fee	\$75.00 per night	
	Jet Ramp Fee	\$100.00 per night	

Lavatory Charges	Relocation of Aircraft	\$25.00 - \$100.00 based on size and type
	Airport Facility Fee/Conference Room Fee	\$100.00 per day
	Lavatory Service Fee (new service)	\$150 per service
Animal Control		
Impound Fees and Costs	Impound Fee	\$10.00/ First Second-\$20 Third-\$40
	Redemption Fee	\$10.00
	Boarding Fee	\$7.00 per day Regular Size- \$10 Large (40lb up) \$25
	Publication of Notice and Animal Care (including veterinary)	Actual Cost
	Pet Adoption Fees	No Charge—\$50 Includes Neuter/Spay
	Sterilization Deposit	\$35.00
License Fees	Dangerous Animals – additional license surcharge	\$10.00
	Kennels, Catteries, and Pet Shops – Annual	\$100.00
	Exotic Animal Owner Permit	\$2,400.00
Buildings and Building Regulations (All permits are subject to an additional \$4.00 State Fee)		
Residential Permit Fees	New Construction (Does not include Floodplain permit or MEP's; pulled separate)	\$0.35 per square foot (\$250.00 minimum)
	Remodel Construction (Does not include Floodplain permit or MEP's; pulled separate)	\$0.35 per square foot (\$100.00 minimum)
Commercial Permit Fees	New Commercial, Industrial, Warehouse Construction (Does not include Floodplain permit or MEP's; pulled separate)	\$0.35 per square foot (\$250.00 minimum)
	Remodel Commercial, Industrial, Warehouse Construction (Does not include Floodplain permit or MEP's; pulled separate)	\$0.35 per square foot (\$100.00 minimum)
Other Charges and Fees	Certificate of Occupancy	\$150.00
	Fencing	\$50.00
	Accessory Buildings	\$75.00
	Swimming Pools	\$150.00
	Roofing Residential	\$75.00
	Roofing Commercial	\$150.00
	Demolition	\$100.00
	Building/Structure Relocation Fee	\$50.00
	Electrical Permit	\$0.05 per square foot
	Plumbing Permit	\$0.05 per square foot
	Mechanical Permit	\$0.05 per square foot
	Fire, Health/Safety Code Compliance Certification Fee	\$50.00
	Zoning Code Compliance Certification Fee	\$50.00
	Antenna & Antenna Support Permit Fee	\$500.00
	Roll Off Permit Fee (Annual)	\$100.00 annually
	Non-Permanent Structure	N/A
	Permanent Structure	\$300.00
	Residential Building Inspection Fee	\$50.00/trade per inspection
	Commercial Inspection Fee	\$50.00/trade per inspection
	Re-inspection Fee (multiple reinspection to compensate staff work)	\$50/Trade per Inspect
	Electrical Inspection Fee	\$50.00/trade per inspection
	Plumbing or Mechanical Inspection Fee	\$50.00/trade per inspection
	Red Tag Fee	\$100.00 per visit
	Onsite Consultations	\$50.00 per labor hour (2 hour minimum)
	Night, Weekend, Holiday Inspections	\$75.00 per hour (2 hour minimum)
	Contractor License—Electrical, Mechanical, Plumbing, Roofing	\$100.00 annually (expires June 30 each year)
Signs	New Sign Construction Permit	\$200.00
	Sign Modification Permit	\$75.00
	New Sign/Modification Permit (not using it)	\$25.00
	Temporary Sign Permit	\$40.00
	Billboard Sign Permit	\$500.00
Floodplain Development		

	Floodplain Development Review	\$300.00
	Flood Hazard Development Review	\$100.00
	Floodplain Development Inspection	\$100.00
	The floodplain fee schedule shall not exceed a cumulative amount of \$500.00, in accordance with the Title 82, Section 1604, Item 4.	
Engineering Review		
	In-House Engineering Review	\$500.00
	Consultant Engineering Review	\$50.00 plus invoiced cost
Plan Review Fee		
		25% of permit fee
Cemetery		
	Burial Plot	\$425.00
	Maintenance Fee (one time only, due at time of each burial)	\$75.00
	Highland Cemetery Chapel Rental Fee	\$200.00
	Pavilion Rental (if deceased will not be buried at Highland Cemetery)	\$100.00
	Deed Transfer Fee	\$25.00
Emergency Response Rate Schedule		
Structure Fire (Including Mobile Homes and Outbuilding)	*Minimum charge for first hour, first assignment (three apparatus typical with staff vehicle)	\$750.00*
	For each additional apparatus for the first hour	\$250.00
	For each apparatus for each additional hour or portion thereof	\$250.00
Hazardous Material Response	*Minimum charge for first hour, first alarm assignment (three apparatus typical with staff vehicle)	\$750.00*
	Hourly rate as listed plus actual replacement cost of materials to include, but not limited to: disposable supplies, personal protective equipment, monitoring equipment, and other contaminated unusable equipment. Additional charges may be incurred for specialized equipment and contractors	
	For each additional apparatus for the first hour	\$250.00
	For each apparatus for each additional hour or portion thereof	\$250.00
Vehicle Fire	*minimum charger for the first hour, first alarm assignment (one apparatus typical)	\$250.00*
Wildland Fire	*minimum charge for first hour, first alarm assignment (two apparatus typical)	\$300.00*
Trash Fire	*minimum charge for first hour, first assignment (one apparatus typical)	\$200.00*
Motor Vehicle Collision	*minimum charge for first hour, first alarm assignment (two apparatus typical with staff vehicle)	\$650.00*
	For each additional apparatus for the first hour	\$250.00*
	For each apparatus for each additional hour or portion thereof	\$250.00*
Other Charges and Fees	Firefighter Stand-by	\$50.00 per hour
	Brush Truck Stand-by	\$150.00 per hour
	Engine Stand-by	\$250.00 per hour
Fire Department Permits and Plan Review		
Residential Burn Permit	2 Day Permit	\$10.00
	30 Day Permit	\$25.00
	1 Year Permit	\$100.00
Commercial Burn Permit	1 Year Permit	\$100.00
	Fire Suppression Plan Review <i>Suggested by Okie Safety</i>	\$50.00/min per .03 sqft/ <i>\$300</i>
	Fire Alarm Plan Review <i>Suggested by Okie Safety</i>	\$50.00/min per .03 sqft/ <i>\$300</i>
	Fire Sprinkler Plan Review <i>Suggested by Okie Safety</i>	\$50.00/min per .03 sqft/ <i>\$300</i>
Legal Publications in newspaper or periodicals		
		Invoiced cost of publication
Library		
Late Fees	Books & Audiobooks	\$0.10 per day
	DVDs	\$0.25 per day
	Video Games & Launch Pads	\$1.00 per day

Room Rentals	Children's Story Room	\$50.00 \$60
(room set up free)	Conference Room	\$50.00 \$75
	Black Box Theater	\$250.00 \$300
	CC Meeting Room	\$125.00 \$150
	Computer Lab	\$50.00 \$75.00
Private Rentals	Deposit	\$200.00
Library Services	Copies	B&W \$0.10 Color \$0.50
	Fax Sending	\$1.00 per page; additional \$0.25 after 1 page
	Fax Receiving	\$0.10 per page
	Library Card Replacement	\$3.00
	Out of County Membership – Family (up to /3 years	\$25.00 for 3 years \$40- 3yrs
	Interlibrary Loan (first loan free per month)	\$1.50
	Proctor	\$15.00 per hour
	Laminating	\$1.00 per business card \$2.00 per 8.5 x 11 sheet \$1.50 per foot
	3-D printing & resin printing	\$0.10/gram or mL
Licenses		
Business	Business License – Annual (January 1 st -December 31 st)	No Charge
	Family Amusement Center License – Base Fee (Annual)	\$75.00
	Additional for each pool or billiard table	\$15.00
	Additional for each card table	\$5.00
	Additional for each coin-operated amusement device	\$15.00
Caterer	Caterer License – Initial	\$1,000.00
	Caterer License – Renewal	\$900.00
Winemaker	Winemaker License	\$625.00
	Small Farm Winery License (Oklahoma Grown)	\$25.00
Brewer	Brewer License	\$1,250.00
	Small Brewer License	\$50.00
Distiller	Distiller License	\$3,125.00
Retail Alcohol	On Premise Beer License – Initial	\$500.00
	On Premise Beer License – Renewal	\$450.00
	Retail Beer	\$500.00
	Retail Wine	\$1,000.00
	Retail Alcohol	\$1,500.00
Retail Spirits Store	Retail Spirits Store	\$900.00
Mixed Beverage Establishment (Bars)	Mixed Beverage Establishment – Initial	\$1,000.00
	Mixed Beverage Establishment – Renewal	\$900.00
Wholesaler	Wholesaler License	\$2,500.00
	Class B Wholesaler License	\$625.00
Itinerant Merchant	Itinerant Merchant License (1-3 Days)	\$250.00
	Itinerant Merchant License (4-7 Days)	\$500.00
	Itinerant Merchant License (Annual)	\$1,000.00
	Locally Grown Produce Vendor License (Annual)	\$100.00
Mobile Home Park	Mobile Home Park License	\$500.00
Pawn Shop	Pawn Shop License	\$25.00
Taxicab	Taxicab Business License	\$125.00
Manufactured Housing and Mobile Homes		
	Manufactured Housing Development License – Initial	\$1,500.00
	Manufactured Housing Development License – Renewal	\$500.00
	Manufactured Housing Development License Transfer	\$500.00
	Manufactured Housing Development Review	\$500.00
	Manufactured Housing Placement Inspection	\$50.00 per home
	Manufactured Housing Development Annual Inspection Fee	\$500.00
	Mobile Home Alteration or Accessory Building Permit Fee	\$75.00
	Mobile Home Permit Fee	\$100.00
Maps and Digital Data		
	8 ½ x 11 Prints	\$5.00
	11 x 17 Prints	\$6.00
	8 ½ x 11 Prints with Aerial Background	\$20.00

	11 x 17 Prints with Aerial Background	\$24.00
	Plots	\$25.00 plus 3.00/linear foot
	Plots with Aerial Background	\$50.00 plus 3.00/linear foot
	Digital Aerial Photos	\$75.00 per section
	Customer Map & Data Research and Preparation	\$50.00 per hour (2 hour minimum)
	Mapping & Electronic Fees	\$25.00
	911 Information and Shape Files	\$1,000.00 per shape file
Oil/Gas and Associated Facilities		
	Oil/Gas Drilling Permit	\$1,000.00/Well
	Oil/Gas Well Drilling Inspection	\$100.00/Site
	Oil/Gas Construction (Tank Batteries, Booster Pumps, Compressor, Pipeline)	\$1,000.00/Site
	Oil/Gas Injection Well and Secondary Recovery Program Permit	\$1,000.00/Site
	Oil/Gas License – Initial	\$7,500.00 applicable structure
	Oil/Gas License – Annual Renewal	\$1,000.00 applicable structure
	Oil/Gas Well Operation Inspection Fee	\$250.00/Site
Parks		
Baseball and Softball Fields	Field Rental All Day	
	Field Rental Hourly w/ Lights	\$30.00/Hour
	Pavilion Rental Average within 50 Miles	\$10.00/hour
	Disc Golf Course Tournament Fee	\$50.00/Day
Lake		
Camping	Lake Durant RV Camping Fees – Daily (28 day max.)	\$25.00
	Lake Durant RV Camping Fees – Weekly (4 week max.)	\$150.00
	Lake Durant RV Camping Monthly Fee (1 Month Max)	\$500.00
	Lake Durant RV Camping Cancellation Fee	\$10.00
	Lake Durant RV Domestic Sewage Disposal Fee	\$25.00
	Lake Durant Pavillon Réservation Fee	\$10.00 per hour (5 Hour minimum)
	Lake Durant Tent Camping	\$10.00/Day
	Disc Golf Course Tournament Fee	\$50.00/Day
Multi-Sports Complex		
Baseball and Softball Fields	Field Deposit (Refundable upon satisfactory inspection)	\$25.00 per field
	Field Rental Fee with lights	\$30.00/hour
	Tournament Use Fee	\$250.00 per field
	Durant Youth Complex Tournament Deposit	\$100.00 per day
	Durant Youth Complex – Youth League Use fee (Regular Season only)	\$12.00 per kid
	Tournament Team Fee	\$400.00
	Camp Fee	\$50.00 Per Kid
	Gate Fee Adult	\$10.00
	Gate Fee Student	\$5.00
	Gate Fee Senior 65+	\$6.00
	Gate Fee Weekend Pass	\$25.00
Pool		
Daily Admission	Children (0 – 3 years)	0.00
	Students (4– 15 years)	\$4.00
	Adults (16 – 64 years)	\$5.00
	Seniors (65+ years)	\$4.00
Season Pass	Individual Pass	\$100.00
	Family (up to 3 members)	\$250.00
	Family Additional members	\$50.00 additional person after 3
Swim Lessons	Group Lessons (4 lessons Monday-Thursday)	\$100.00

	Private Lessons (4 lessons Monday-Thursday)	\$150.00
	Private Lesson (1 lesson)	\$50.00
Pool Party	2 hour pool party (up to 60 guests)	\$300.00; \$100.00 deposit (non-refundable)
	Additional 30 guest	\$50.00
Petitions to the Board of Adjustments (does not include legal publication and engineering review fees)		
	Variances	\$300.00
	Appeals	\$300.00
	Expedited Hearing Fee	\$500.00
Petitions to the Planning Commission (does not include legal publication and engineering review fees)		
	Zoning Amendments	\$300.00
	Conditional Use Permits	\$300.00
	Planned Unit Developments	\$300.00
	Expedited Hearing Fee	\$500.00
Platting/Development (does not include legal publication and engineering review fees)		
	Platting/Subdivision Fee	\$300.00
	Airport Zone Permit	\$300.00
	Zoning Verification Letter	\$50.00
	Zoning Clearance	\$50.00
	Street Improvement Inspection Fee	\$500.00 plus actual cost of inspection
	Water Line Improvement Inspection Fee	\$500.00 plus actual cost of inspection
	Sanitary Sewer Improvement Inspection Fee	\$500.00 plus actual cost of inspection
	Storm Drainage Improvement Inspection Fee	\$500.00 plus actual cost of inspection
Permits		
Special Event Permit	Special Event Permit	\$25.00
Beverage Garden Permit	Beverage Garden Permit	\$50.00
Food Truck	Food Truck Permit (1 Day)	\$10.00
	Food Truck Permit (90 Days)	\$50.00
	Food Truck Permit (1 Year)	\$100.00
Firework Stand	Firework Stand Permit	\$25.00
Farmer's Market	Farmer's Market Permit	\$25.00
Mobile Boutique	Mobile Boutique Permit (3 Day)	\$25.00
	Mobile Boutique Permit (1 Month)	\$70.00
	Mobile Boutique Permit (Annual)	\$250.00
	Special Event Mobile Boutique Permit (Annual)	\$70.00
Produce	Produce Permit	\$25.00
Street Cut/Excavation Permit		
Street Cut/Excavation Permit	Minimum Application Deposit	\$200.00
	Inspection Fee	\$70.00
Type of Surface	Asphalt	\$2.00 per square foot
	Concrete	\$2.00 per square foot
	Earth	\$0.25 per square foot
	Directional Boring	\$1.00 per linear foot
	Work conducted without a permit additional 50% of cost of the permit	50% upcharge
Sanitation		
Residential Poly Cart (once per week)	Inside City Limits	\$20.35 \$20.96
	Additional Cart	\$11.45 each \$11.79 each
	Outside City Limits	\$29.30 \$30.18
	Additional Cart	\$13.70 each \$14.11

Commercial Poly Cart (once per week)	Inside City Limits	\$24.85 \$25.60
	Additional Cart	\$11.45 each \$11.79
	Outside City Limits	\$29.90 \$30.80
	Additional Cart	\$13.70 each \$14.11
	Poly Cart Replacement (if missing)	\$90.00 \$150.00
	Extra Dump Poly Cart	\$25.80 \$26.58
City Waste Collection Rates	Tires	\$6.00 each, 16" and below \$15 \$13.00 each, 17" and up \$20
	One Ton Flat-Bed Load	\$49.90 per trip
	Furniture requiring 1-2 workers to collect	\$27.70 per piece
	Appliances requiring 1-2 workers to collect	\$27.70 per unit
	Freon laden appliances (refrigerators, freezers, AC units, etc.)	\$30.40 per unit
Landfill – Durant City Residents	Residential Customer C&D Landfill (min charge)	\$15.00
	Once per month City Residential customers may dump up to 1,500 lbs with the presentation of a current residential City Utility bill and Valid ID	Free
	Residential Customer C&D Landfill Charge per Ton (including DEQ fee)	\$30.00
Landfill – Commercial and Non-Durant City Residents	Commercial and Out of City Customer C&D Landfill (min charge)	\$25.00
	Commercial and Out of City Customer C&D Landfill Charge per Ton (including DEQ fee)	\$45.00
Landfill – Other Charges and Fees	Transfer Station MSW	\$19.30 minimum charge
	Transfer Station MSW	\$75.00 per ton
	Concrete Disposal	\$16.00 per ton
	Appliance w/ Freon	\$31.45
	Appliance w/o Freon	\$15.75
	Tires 16" and below	\$4.90
	Tires 17" and above	\$9.80
	Clean Dirt	\$10.80
	Unsecured Loads additional 50% of the cost of the load	50% upcharge
Roll Off Charge	Roll Off (container)	\$30.00 per container dumped
Roll Off \$25 one time delivery fee per container	20 yd. per dump on demand (you call)	\$307.05
	Sitting fee if no dump within the billing period (ON DEMAND ONLY)	\$208.40
	20 yd. 1x per week scheduled	\$631.85
	20 yd. 2x per week scheduled	\$1,263.75
	20 yd. 3x per week scheduled	\$1,895.60
	20 yd. 4x per week scheduled	\$2,527.45
	20 yd. 5x per week scheduled	\$3,159.35
Roll Off \$25 one time delivery fee per container	30 yd. per dump on demand (you call)	\$460.00
	Sitting fee if no dump within the billing period (ON DEMAND ONLY)	\$312.40
	30 yd. 1x per week scheduled	\$947.80
	30 yd. 2x per week scheduled	\$1,895.60
	30 yd. 3x per week scheduled	\$2,843.40
	30 yd. 4x per week scheduled	\$3,791.20
	30 yd. 5x per week scheduled	\$4,739.00
Roll Off \$25 one time delivery fee per container	40 yd. per dump on demand (you call)	\$615.25
	Sitting fee if no dump within the billing period (ON DEMAND ONLY)	\$372.85
	40 yd. 1x per week scheduled	\$1,263.75
	40 yd. 2x per week scheduled	\$2,527.45
	40 yd. 3x per week scheduled	\$3,791.20
	40 yd. 4x per week scheduled	\$5,054.95
	40 yd. 5x per week scheduled	\$6,318.65

	Relocating Roll Off Container fee	\$69.00
Commercial Rate Compactor per collection – City Owned	20 yd. self-contained	\$456.50
	30 yd. self-contained	\$684.65
	40 yd. self-contained	\$912.90
Commercial Rate Compactor per collection – Privately Owned	20 yd. compactor	\$345.60
	30 yd. compactor	\$518.40
	40 yd. compactor	\$691.05
Scheduled Collection Monthly Dumpster Rates	2 yd. dumpster (1 Collection per week)	\$69.10
	2 yd. dumpster (2 Collection per week)	\$138.25
	2 yd. dumpster (3 Collection per week)	\$207.35
	2 yd. dumpster (4 Collection per week)	\$276.50
	2 yd. dumpster (5 Collection per week)	\$345.60
	Additional pick up of 2 yd. dumpster	\$84.60
	3 yd. dumpster (1 Collection per week)	\$103.65
	3 yd. dumpster (2 Collection per week)	\$207.30
	3 yd. dumpster (3 Collection per week)	\$310.95
	3 yd. dumpster (4 Collection per week)	\$414.60
	3 yd. dumpster (5 Collection per week)	\$518.25
	Additional pick up of 3 yd. dumpster	\$126.90
Utilities		
Residential Water Inside City Limits	First 2000 gallons	\$12.00 \$12.82
	Next 1000 gallons	\$3.50 \$3.71
	Next 1000 gallons	\$3.60 \$3.91
	Next 1000 gallons	\$3.70 \$4.02
	Over 5000 gallons, rate per 1000 gallons	\$3.80 \$3.91
Residential Sewer Inside City Limits	First 2000 gallons (added back old charge of 12.45 and 3% on that amount)	\$9.00 \$12.82
	Next 1000 gallons	\$2.63 \$3.71
	Next 1000 gallons	\$2.70 \$3.91
	Next 1000 gallons	\$2.78 \$4.02
	Over 5000 gallons, rate per 1000 gallons	\$2.85 \$3.91
Commercial Water and Sewer Inside City Limits	First 2000 gallons	\$17.95 \$18.49
	Next 1000 gallons	\$4.25 \$4.38
	Next 1000 gallons	\$4.50 \$4.64
	Next 1000 gallons	\$4.70 \$4.84
	Over 5000 gallons, rate per 1000 gallons	\$4.50 \$4.64
Residential and Commercial Water and Sewer Outside City Limits	First 2000 gallons	\$17.95 \$18.49
	Next 1000 gallons	\$4.25 \$4.38
	Next 1000 gallons	\$4.50 \$4.64
	Next 1000 gallons	\$4.70 \$4.84
	Over 5000 gallons, rate per 1000 gallons	\$4.50 \$4.64
Summer Residential Sewer Rates	Residential sewer customers whose sewer bill is based on water consumption, sewer charges shall be based on a maximum water usage of 10,000 gallons for the months of May, June, July, & August	
Sanitary Sewer Rates for customers not connected to City water service	Customers shall be charged based on RWD reported water usage	

Surcharges for Industrial Wastewater	Surcharge for BOD (Biochemical Oxygen Demand)	\$0.50 per lb.
	Surcharge for TSS (Total Suspended Solids)	\$0.40 per lb.
	Surcharge for FOG (Fats, Oil, Grease)	\$0.65 per lb.
	Surcharge for Nitrogen, Ammonia	N/A
	Table II & III Metals plus Molly	Monitored
Water and Sewer Distribution System Rates	Water Tap ¾-inch Fee	\$875.00 \$1,150.00
	Water Tap 1-inch Fee	\$1,012.50 \$1500.00
	Water Tap 1 ½-inch Fee	\$1,712.50 Not in use
	Water Tap 2-inch Fee	\$1,912.50 \$2,500.00
	ALL WATER TAP FEES ARE IN ADDITION TO THE CURRENT COST OF THE METER. LESS \$75.00 CHARGE FOR ANY NEW WATERLINE WITH AN OPEN DITCH NEW SUBDIVISION WITH PRIOR APPROVAL ONLY). STREET CUT FOR ROAD BORE FEES SHALL BE IN ADDITION TO WATER AND TAP FEES AND EQUAL TO \$6.00 PER INCH/FOOT FOR 2" THROUGH 10" DIAMETER PLUS CURRENT COST OF ENCASEMENT. FEES FOR WATER TAPS OVER 2" AND METER COSTS WILL BE SET BY THE M&O SUPERINTENDENT.	
	Sewer Tap 4-inch Fee	\$931.25 \$3,000
	Sewer Tap 6-inch Fee	\$1,393.75 \$4,000
	Sewer Tap 8-inch Fee	\$1,856.25 \$5,000
	PLUS, A MAINTENANCE FEE OF \$13.00 PER FOOT (FROM TAP TO SERVICE LINE EXCESSIVE DEPTH FEE \$13.00 PER LINEAR FOOT FOR EACH 5 FEET OR PORTION THEREOF LESS \$75.00 CHARGE FOR ANY NEW SEWER LINE WITH AN OPEN DITCH ALL USERS CONNECTED TO A SEWER LINE EXTENSION WHICH IS FUNDED IN PART BY THE CITY OF DURANT, EITHER BY CASH EXPENDITURE OR THE FURNISHING OF LABOR IN CONSTRUCTING SAID EXTENSION, SHALL PAY A CONNECTION FEE OF \$1061.00 FOR CONNECTING TO SAID SEWER LINE EXTENSION	
	Subdivision Development Water/Sewer Connection Inspection	\$188.00 per tap
	Water Main and Sub Main Installation Permit Fee	\$100.00
	Water Main and Sub Main Installation Plan Review	\$50.00 per hour
	Water Main and Sub Main Installation Testing	\$50.00 per hour
	Water Main and Sub Main Installation Inspection	\$50.00 per hour
	Collection Line Cleaning (Excessive Grease)	\$125.00 per hour
	Meter On/Off After Hours	\$50.00 \$100.00
	Pop Off Valve Installation & Inspection	\$38.00
Deposits	Residential Water/Sewer and Garbage	\$100.00
	Residential Garbage (only)	\$85.00
	Commercial Accounts	\$300.00
Miscellaneous Fees	Penalty if not paid by the due date (10% of the balance)	10%
	Nonpayment fee if not paid by 5:00 p.m. before the cut-off day &Past Due must be paid before services	\$50.00
	Transfer Fee	\$25.00 \$30.00
	Clean Up Fee (5 business day clean-up for property owner/landlord)	\$25.00
	Hydrant Meter	\$1,350.00 deposit
	Hydrant Meter Monthly Fee	\$75.00
	Tampering with Meter Fee	\$100.00
	Bacteriological Total Coliform Water Testing - 1 sample	\$31.25 \$36.00
	Bacteriological Total Coliform Water Testing - 2 samples or more	\$25.00 \$36.00
	Bacteriological Total Coliform Water Testing – 2 or more samples	\$36.00
	Accurate Labs	\$40.00
	Friday Test Date	\$90.00
	ODEQ	\$29.65
	ERT	\$50.00

	ERT- 2 or more	\$30.00 per test
	Industrial Pretreatment Wastewater Discharge Permit Application Fee	\$312.50
	Annual Industrial Pretreatment Permit Fee	\$125.00
	Industrial Pretreatment Permit Modification Fee	\$31.25
	Accidental Discharge Procedure/Construction Plan Review	\$31.25 per plan
	Industrial Pretreatment Appeal Filing Fee	\$31.25
	Routine Pretreatment Facility Inspection	\$93.75
	Requested Pretreatment Facility Inspection	\$125.00
	Industrial Pretreatment Onsite Consultations	\$50.00
	Night, Weekend, Holiday Pretreatment Inspection Fee	\$93.75
	After Hours Industrial Visit	\$62.50
	Industrial Pretreatment Grab Sample Collection	\$31.25
	Industrial Pretreatment 24-hour Composite Sample Collection	\$31.25
	Industrial Pretreatment Analytical Testing/Shipping	Actual Cost
	Industrial Pretreatment Code Enforcement Administrative Fee	\$250.00
	Excessive Strength FOG Surcharge	\$0.65 per lb.
	Excessive Strength BOD Surcharge	\$0.50 per lb.
	Excessive Strength TSS Surcharge	\$0.40 per lb.
	Commercial Septic Disposal Permit	\$312.50
	Commercial Septic Waste Disposal Discharge	\$125.00 flat rate or \$0.05/gallon (whichever is greater)



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Lisa Taylor, City Manager
Re: 1. Public Hearing on Proposed FY2023-2024 Budget (Resolution R-2023-04)
2. Discussion, Consideration and Possible Action on Resolution R-2023-04 Adopting the Budget for Fiscal Year 2023-2024

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:

1. 1. FY23-24 NOTICE OF PUBLIC HEARING (1)
2. 2. FY 2023-2024 Budget Resolution-R-2023-04

NOTICE OF PUBLIC HEARING
City of Durant, Oklahoma

A public hearing will be held to consider the proposed budgets for all funds of the City of Durant for 2023-24fiscal year. The public hearing will be held at 6:00 p.m., on Tuesday, June 13, 2023, at Durant City Hall, 300 W. Evergreen St., in the Roscoe J. Hatfield Council Chambers. Citizens of Durant are encouraged to attend the public hearing, where opportunity will be given to ask questions and/or voice concerns about the budget proposal. A PDF copy of the proposal can be found on the city's website at www.durant.org.

General Fund	
City Administration	\$752,426
City Clerk	\$106,086
City Treasurer	\$403,007
City Attorney	\$100,000
Police Department	\$5,938,744
Fire Department	\$4,220,829
Parks, Recreation & General Services	\$955,983
Swimming Pool	\$221,619
Municipal Court	\$188,523
Community Development	\$525,068
Public Library	\$811,566
Street Department	\$1,756,826
Economic Development	\$182,897
Civil Emergency Management	\$557,287
General Government	\$2,684,699
City Garage	\$335,336
Neighborhood Services	\$559,238
Senior Citizens Center	\$137,193
Total:	\$20,437,328
Durant City Utilities Authority	
Public Works Administration	\$256,790
Utility Billing	\$598,025
Water and Sewer Line Maintenance	\$1,192,673
Water Treatment Plant	\$1,933,338
Wastewater Treatment Plant	\$1,412,711
Solid Waste Collection	\$1,305,924
Utility General Administration	\$5,975,000
Lake Durant	\$68,550
Solid Waste Disposal	\$2,159,165
Economic Development/Infrastructure	\$0
Total:	\$14,902,176
Durant City Airport Authority	
Eaker Field	\$1,821,143
Durant Industrial Authority	
Econ Dev Administration	\$61,767
Industrial Projects	\$1,291,816
Total:	\$1,353,583
Durant Community Facilities Authority	
Gen Gov. Y Debt Service	\$4,484,411
Other Funds	
1/4% Sales Tax Economic Development Fund	\$4,394,355
1/4% Sales Tax SOSU	\$1,138,455
1/4% Sales Tax Multi-Sports	\$1,138,455
1% Sales Tax Revenue Fund	\$4,553,822
5/8% Sales Tax Education Fund	\$3,185,619
Durant Development Authority	\$3,185,619
5% Lodging Tourism Tax Rev.	\$420,000
5% Lodging Tourism Tax	\$420,000
Capital Improvements Fund	\$3,800,000
Cemetery Operations Fund	\$132,180
Cemetery Care Fund	\$153,100
Special 911 Tax Fund	\$1,071,224
Employee Health Insurance Fund	\$2,950,000
Risk Management Fund	\$571,267
Information Technology Service Fund	\$968,483
Durant Multi-Sports Complex Fund	\$944,790
PD Drug Enforcement Fund	\$0
R.L. Williams Library Fund	\$5,800
Holiday Lighting Fund	\$1,034
Insurance Cash Fund	\$370,000
Beautification Fund	\$115,320
CDBG Grant Fund	\$0
Utilities Authority Bonds Sinking Fund	\$25,678,165
Durant Tax Increment Authority	\$2,374,677
DWRF Community Ctr & Library Fund	\$915,737
Other Funds Total:	\$52,507,806

Martin Tucker, Mayor
City of Durant, Oklahoma

RESOLUTION NO. R- 2023-04**A RESOLUTION APPROVING THE CITY OF DURANT, OKLAHOMA BUDGET FOR
THE FISCAL YEAR 2023-24 AND
ESTABLISHING BUDGET AMENDMENT AUTHORITY**

Whereas, The City of Durant has adopted the provisions of the Oklahoma Municipal Budget Act (the Act) in 11 O.S. Sections 17-201 through 17-218 (Resolution No 2009-17 effective July 1, 2010); and

Whereas, The City Manager has prepared a budget for the fiscal year ending June 30, 2024 (FY 2023-24) consistent with the Act; and

Whereas, The Act in section 17-215 provides for the City Manager of the City, or designee, as authorized by the governing body, to transfer any unexpended and unencumbered appropriation from one department to another within the same fund without further approval by the Durant City Council; and

Whereas, The proposed budget has been presented to the Durant City Council at least 30 days prior to the start of the fiscal year in compliance with Section 17-205; and

Whereas, The Durant City Council has conducted a Public Hearing at least 15 days prior to the start of the fiscal year, and published notice of the Public Hearing in compliance with Section 17-208 of the Act; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DURANT, OKLAHOMA:

SECTION 1. The City Council of the City of Durant does hereby adopt the FY 2023-24 Budget on the 13th day of June 2023. Legal appropriations are hereby established as follows:

Fund	FY 2021-2022 ACTUALS	FY 2022/2023 BUDGET	FY 2022/2023 PROJECTIONS	FY 2023/2024 BUDGET
General Fund Revenue Summary:				
Balance Forward		1,968,119		2,499,402
Taxes	13,884,665	11,917,836	12,680,344	14,401,523
Licenses & Permits	356,316	292,630	442,098	363,000
Recreation Activities	89,158	104,000	42,450	68,500
Charges for Services	49,409	85,500	75,693	34,000
Municipal Court Revenue	500,688	477,000	580,468	581,400
Miscellaneous Revenue	5,619,250	5,242,563	4,420,499	2,489,503
Total	20,499,487	20,087,648	18,241,552	20,437,328
General Fund Expense Summary:				
City Administration	726,268	914,331	537,507	752,426
City Clerk	104,798	65,741	72,253	106,086
City Treasurer	390,077	393,485	376,582	403,007
City Attorney	54,731	100,000	75,000	100,000
Police Department	5,116,535	5,581,227	5,035,289	5,938,744
Fire Department	3,731,989	3,849,619	3,798,304	4,220,829
Parks, Rec. & Gen Services D	851,359	1,204,697	823,744	955,983
Swimming Pool	124,595	230,031	142,752	221,619
Municipal Court	136,211	214,318	168,262	188,523
Community Development	292,593	392,944	322,442	525,068
Public Library	767,039	797,428	757,470	811,566
Street Department	1,067,370	1,602,806	1,450,000	1,756,826
Economic Development	219,690	253,742	186,500	182,897
Emergency Management	337,916	391,643	370,500	557,287
General Government	5,099,298	3,072,294	2,800,294	2,684,699
City Garage	186,561	329,442	181,601	335,336
Neighborhood Services	367,894	495,399	450,000	559,238
Senior Citizens Center	109,387	198,501	150,500	137,193
Total	19,684,312	20,087,648	17,699,000	20,437,328

Fund	FY 2021-2022 ACTUALS	FY 2022/2023 BUDGET	FY 2022/2023 PROJECTIONS	FY 2023/2024 BUDGET
Capital Improvements Fund Expense:				
Police Department	397,928	553,394	553,397	20,000
Communication Ctr.(PD)	117,019	501,221	255,995	63,000
Fire Department	183,790	824,190	105,000	233,675
Parks, Rec. & Gen Services	89,682	467,282	50,000	380,000
Swimming Pool	0	6,000	5,998	150,000
Community Development	0	25,000	0	0
Street Department	277,398	3,969,641	1,525,000	257,000
Economic Development	0	0	0	0
Emergency Management	428,851	1,543,688	125,000	15,000
General Government	637,298	3,095,756	410,000	1,042,375
Information Technology	109,335	207,050	0	0
City Garage	13,462	106,538	7,350	5,000
Neighborhood Services	85,720	163,528	58,363	8,950
Senior Citizens Center	427,646	0	0	0
Public Works Administration	44,466	36,384	0	0
Water & Sewer Line Maint.	755,538	3,645,278	580,000	575,000
Water Treatment Plant	59,457	530,420	345,850	315,000
Wastewater Treatment Plant	833,021	288,854	10,000	0
Solid Waste Collection	0	800,000	0	300,000
Lake Durant	0	0	0	35,000
Solid Waste Disposal	507,268	912,700	251,260	275,000
Eaker Field Airport	158,848	373,516	210,900	125,000
Multi-Sports Complex	0	0	0	0
2007 U.S.S.T.R.N	0	0	0	0
2009AU.S.S.T.R.N	0	0	0	0
2009BU.S.S.T.R.N	0	0	0	0
2010U.S.S.T.R.N.	0	0	0	0
2012U.S.S.T.R.N.	0	0		0
2013 U.S.S.T.R.N.	0	0	0	0
2020 U.S.S.T.R.N	1,616,533	5,193,972	2,000,000	0
2020 CWSRF	371,572	12,076,915	7,000	0
Total	7,114,829	35,268,227	6,501,112	3,800,000
Other Funds:				
1/4% Sales Tax Econ. Dev.	1,254,233	3,286,844	1,230,000	4,394,355
1/4% Sales Tax SOSU	1,195,076	1,044,455	1,230,000	1,138,455
1/4% Sales Tax Multi-Sports	1,195,076	1,044,455	1,230,000	1,138,455
1% Sales Tax Revenue Fund	4,780,305	4,177,818	4,948,591	4,553,822
5% Lodging Tourism Tax Rev.	438,068	450,000	467,000	420,000
5/8% Sales Tax Education	3,392,555	2,906,336	3,250,000	3,185,619
Durant Development Authority	0	2,906,336	3,250,000	3,185,619
Cemetery Operations Fund	130,219	133,775	78,705	153,100
Cemetery Care Fund	5,020	132,348	183	132,180
Special 911 Tax Fund	691,986	1,087,735	850,000	1,071,224
Employee Health Insurance	3,081,978	3,250,499	2,510,000	2,950,000
Risk Management Fund	603,193	429,200	418,500	571,267
Information Technology	833,002	1,312,281	823,235	968,483
Durant Multi-Sports Complex	580,128	1,280,449	1,143,655	944,790
PD Drug Enforcement Fund	170	77,376	45,500	0
R.L. Williams Library Fund	107	2,538	308	5,,800
Holiday Lighting Fund	0	1,025	0	1,034
Insurance Cash Fund	333,517	418,679	373,721	370,000
Beautification Fund	14,859	56,907	0	115,320
CDBG Grant Fund	4,339	637,013	270,110	0
Utilities Authority Sinking Fun	3,035,498	25,604,855	2,099,826	25,678,165
DWRF Community Ctr & Lib.	67,430	954,772	58,000	915,737

- SECTION 2.** The Durant City Council does establish the legal level of control for the 2023-2024 fiscal year budget at the departmental level.
- SECTION 3.** The Durant City Council does hereby authorize the Durant City Manager to transfer any unexpended and unencumbered appropriations, at any time throughout the 2023-2024 fiscal year, from one line item to another, one object category to another within a department, or one department to another within a fund, without further approval by the Durant City Council with the exception of a transfer over \$50,000.
- SECTION 4.** All supplemental appropriations or decrease in the total appropriations of a fund shall be adopted at a meeting of the Durant City Council and filed with the State Auditor and Inspector.
- SECTION 5.** No funds are deemed necessary to inactive.

Passed and Approved by the City Council of the City of Durant this 13th day of June, 2023.

Martin Tucker, Mayor

ATTEST:

Cynthia Price, City Clerk



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant (This Executive Session Authorized by Title 25, Section 307B(4) of the Oklahoma State Statutes).

1. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Brittingham v. City of Durant, Oklahoma (CV-2018-34); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
2. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Ballard v. City of Durant, Oklahoma (CV-2019-58); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
3. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Ballard v. City of Durant (CJ-2019-148); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
4. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Hammond v. City of Durant, Oklahoma (CJ-2022-165); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
5. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: City of Durant v. Joe Todd Allison, (CV-2022-84); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
6. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Gardner v. City of Durant, Oklahoma (CJ-2023-31); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
7. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Bahe v. City of Durant, Oklahoma (CV-2023-32); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).
8. Consider Executive Session for Confidential Communication with Attorney Concerning Pending Claims Against the City of Durant: Hickson v. City of Durant, et al., (CJ-2023-121); (This Executive Session Authorized by Title 25, Section 307(B)(4) of the Oklahoma State Statutes).

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Action Pursuant to Agenda Item 6(a)(1-8)

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Entering Into Executive Session to Discuss Collective Bargaining Agreement Between the City of Durant and the Fraternal Order of Police Lodge 113 for 2023-2024. This Executive Session Permitted Under 25 O.S. 307(B)(2)

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Action Pursuant to Item 6c

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Entering Into Executive Session to Discuss Collective Bargaining Agreement Between the City of Durant and Local 3061, International Association of Firefighters, Union, AFL-CIO/CLC, Bargaining Agent for 2023-2024. This Executive Session Permitted Under 25 O.S. 307(B)(2).

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Action Pursuant to Item 6e

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Executive Session to Discuss the Employment, Demotion, Disciplining or Resignation of City Manager as Permitted by Title 25, Section 307(B)(1) of the Oklahoma State Statutes
Allowing Discussion of the Employment of an Individual Salaried Public Officer

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS:



The City of Durant

Memorandum

Date: 6/13/2023
To: Mayor and City Council
From: Cynthia Price, City Clerk
Re: Consider Action Pursuant to Item 6(g)

Council Information / Action Requested

City Staff Information / Action Follow-up, if Council authorizes this action:

ATTACHMENTS: