

AGENDA
SLAUGHTERVILLE BOARD OF TRUSTEES
REGULAR MEETING
December 17, 2024 – 7:00 PM
Slaughterville Town Hall – 10701 US Hwy 77

1. CALL TO ORDER
2. ROLL CALL, DECLARATION OF A QUORUM BEING PRESENT
3. PLEDGE OF ALLEGIANCE AND INVOCATION
4. CITIZEN COMMENTS

Anyone having an item of business to present to the Slaughterville Board of Trustees is requested to sign in prior to the meeting and will be called upon to speak by the mayor or presiding officer. Those addressing the Trustees are to come to the podium to speak. Presentations are limited to three (3) minutes. Due to Open Meeting Act regulations, Trustees are not able to participate in discussion during citizen comments. Remarks should be directed at the Board of Trustees as a whole. All citizen comments must directly pertain to an agenda item, if no such item appears on the agenda, it cannot be discussed.

5. CONSENT AGENDA

All items listed under the Consent Agenda are deemed to be non-controversial and routine in nature by the governing body. Items will be approved by one motion of the governing body. Items listed will not be discussed. Any member of the governing body desiring to discuss an item on the Consent Agenda may request it be removed from the Consent Agenda and placed in its proper order on the regular agenda for consideration.

- a) Approval of minutes from November 19, 2024 regular meeting.
- b) Approval of minutes from December 9, 2024 special meeting.
- c) Approval of the November 2024 financial reports.
- d) Approval of FY 2024 Town of Slaughterville Financial Audit Report and Summary by Christie Littlefield, CPA, Ober & Littlefield.
- e) Approval of Purchase Order 242506 to Apprentice Information Systems in the amount of \$20,186.50 for network infrastructure, supplies, installation, necessary Microsoft subscriptions, security administration, and network and access point maintenance for Town Hall and the Fire Department.

6. ITEMS REMOVED FROM CONSENT AGENDA

Any items pulled from the consent agenda will be discussed and considered action to amend, deny, or approve.

7. REPORTS

This section is intended for the listed organization(s), staff, and Town Administrator to report and make announcements concerning municipal or community matters.

- a) Report from the Cleveland County Sheriff's Office.
- b) Report from the Fire Department.
- c) Report from the Planning and Development Administrator.
- d) Report from the Code Enforcement Officer.
- e) Report from the Town Administrator.

8. DISCUSSION AND/OR ACTION ITEMS

- a) Discussion and/or action to amend, deny, or approve Resolution No. 2024-1217, a Resolution calling a regular municipal election to elect officials of the Town of Slaughterville, Oklahoma.
- b) Discussion and/or action to approve the submission of an application for the FY 2025 Firefighting Equipment and Gear Grant through the Oklahoma Department of Agriculture, Food and Forestry for the purchase of a new tanker truck and its outfitting.
- c) Discussion and/or action concerning citizen-reported issues at Slaughterville Park, including illicit activities and closing and locking the park gate.

9. EXECUTIVE SESSION

- a) Discussion and/or possible action to enter into executive session pursuant to 25 O.S. §307(B)(3) to discuss the purchase or appraisal of real property.
- b) Discussion and/or action to enter into executive session to discuss employee evaluations on Finance Specialist Carol Lance, Planning and Development Administrator Kim Reynolds, Administrative Assistant Christy Quickle, Code Enforcement Officer Josh Reagan, and Street/Park Maintenance Worker DeWayne Tolson, and their salaries, all in accordance and pursuant to 25 O.S. Section 307(B)(1); and for the purpose of discussing Town Administrator Ashley Furry's proposed contract in accordance and pursuant to 25 O.S. Section 307(B)(1) and Section 307(B)(2) of the Oklahoma State Statutes.
- c) Return to open meeting.
- d) Discussion and/or action following executive session regarding the purchase or appraisal of real property.

- e) Discussion and/or action following executive session regarding employee evaluations on Finance Specialist Carol Lance, Planning and Development Administrator Kim Reynolds, Administrative Assistant Christy Quickle, Code Enforcement Officer Josh Reagan, and Street/Park Maintenance Worker DeWayne Tolson and their salaries; and Town Administrator Ashley Furry's proposed contract.

10. REMARKS AND INQUIRIES BY TRUSTEES AND TOWN STAFF

11. ADJOURNMENT

This agenda was posted on December 13, 2024 at Slaughterville Town Hall and on the town website.

/s/ Christy Quickle

Christy Quickle, Town Clerk

If you require accommodations pursuant to the Americans with Disabilities Act or Section 504 of the Rehabilitation Act, please contact the Slaughterville Town Hall at 405-872-3000 at least twenty-four (24) hours prior to the scheduled starting time of the meeting.

MINUTES
TOWN OF SLAUGHTERVILLE
BOARD OF TRUSTEES
Regular Meeting
November 19, 2024

1. CALL TO ORDER

Mayor Taylor called the meeting of the Town of Slaughtererville Board of Trustees to order at 7:00 p.m. on November 19, 2024. The meeting was held at the Slaughtererville Town Hall at 10701 US Highway 77 and was conducted pursuant to the State Open Meeting Law with due and proper notice provided. Notice of the meeting was given by posting an agenda on November 15, 2024.

2. ROLL CALL, DECLARATION OF A QUORUM BEING PRESENT

LEAH GRADY	PRESENT
EUGENE DICKSON	PRESENT
JERRY GARRETT	PRESENT
TROY TAYLOR	PRESENT
VACANT	

A quorum was established. Also present were Town Administrator Ashley Furry, Town Attorney Cindee Pichot, and Town Clerk Christy Quickle. Staff present: Kim Reynolds.

3. PLEDGE OF ALLEGIANCE AND INVOCATION

Mayor Taylor led the Pledge of Allegiance and gave the invocation.

4. CITIZEN COMMENTS

Anyone having an item of business to present to the Slaughtererville Board of Trustees is requested to sign in prior to the meeting and will be called upon to speak by the mayor or presiding officer. Those addressing the Trustees are to come to the podium to speak. Presentations are limited to three (3) minutes. Due to Open Meeting Act regulations, Trustees are not able to participate in discussion during citizen comments. Remarks should be directed at the Board of Trustees as a whole. All citizen comments must directly pertain to an agenda item, if no such item appears on the agenda, it cannot be discussed.

Public comments were given.

5. CONSENT AGENDA

All items listed under the Consent Agenda are deemed to be non-controversial and routine in nature by the governing body. Items will be approved by one motion of the governing body. Items listed will not be discussed. Any member of the governing body desiring to discuss an item on the Consent Agenda may request it be removed from the Consent Agenda and placed in its proper order on the regular agenda for consideration.

- a) Approval of minutes from October 15, 2024 regular meeting.
- b) Approval of minutes from October 24, 2024 special meeting.
- c) Approval of minutes from November 7, 2024 special meeting.
- d) Approval of the October 2024 financial reports.
- e) Approval of the 2025 Board of Trustees schedule of regular meetings and holiday calendar.
- f) Approval to surplus and dispose of an out of service Dell Flat Panel Computer Monitor 22", S/N: CN-0J6HFT-74445-43D-BE6L.

A motion was made by Troy Taylor and seconded by Eugene Dickson to approve consent agenda items a-c and e-f, with the removal of item d for separate consideration.

YEA: GRADY, DICKSON, GARRETT, TAYLOR

NAY: NONE

6. **ITEMS REMOVED FROM CONSENT AGENDA**

Any items pulled from the consent agenda will be discussed and considered action to amend, deny, or approve.

d) Approval of the October 2024 financial reports.

A motion was made by Troy Taylor and seconded by Leah Grady to approve item d from the consent agenda.

YEA: GRADY, DICKSON, GARRETT, TAYLOR

NAY: NONE

7. **REPORTS**

This section is intended for the listed organization(s), staff, and Town Administrator to report and make announcements concerning municipal or community matters.

a) Report from the Cleveland County Sheriff's Office.

No report given.

b) Report from the Fire Department.

Chief Tolson reported on the department's calls for October, the status of the new brush and tanker trucks, and the department's Christmas dinner date and time.

c) Report from the Planning and Development Administrator.

Ms. Reynolds reported on permits for the month of October.

d) Report from the Code Enforcement Officer.

Ms. Reynolds reported on code violations for the month of October.

e) Report from the Town Administrator.

Mrs. Furry reported the following: ACOG approved one of the two REAP grant applications submitted. The application approved was for the new building to house emergency vehicles and equipment at Station 2. The Department of Commerce will approve the projects in December. She will be working on other grants with the Oklahoma Department of Agriculture Food and Forestry

Firefighting Equipment and Gear Grant and TSET grant. She recognized employee Christy Quickle for five years of service.

8. PUBLIC HEARINGS

- a) Public Hearing for a proposed Use and Structure Permitted on Review to allow operation of a short-term rental on property at 7875 139th Street in Slaughterville, Oklahoma. R-1 Single-Family Residential District, Planning Area B, Section 31-8N-R1W, for Lee Schreck.**

Mr. Schreck was present. He explained that he purchased the property for his son while attending college and “fixed up” the property. His son no longer lives at the property. He is renting the property as a short-term rental, such as AIRBNB, to help maintain the property, primarily on weekends.

Robin Jones stated she supports Mr. Schreck, and he should be allowed to do what he wants on his own property.

No others spoke.

- b) Public Hearing for a proposed Use and Structure Permitted on Review to allow a guest house on property at 14325 120th Street in Slaughterville, Oklahoma. RL-1 Low Density Residential District, Planning Area C, Section 25-7N-R1W, for Jeremy Renfro.**

Mr. Renfro was present. He explained he would like to put a guest house on his property, approximately 700 square feet for family.

No others spoke.

9. DISCUSSION AND/OR ACTION ITEMS

- a) Discussion and/or action to amend, deny, or approve the recommendation of approval from the Planning and Zoning Commission for a Use and Structure Permitted on Review for Lee Schreck to allow operation of a short-term rental on property at 7875 139th Street in Slaughterville, Oklahoma. R-1 Single-Family Residential District, Planning Area B, Section 31-8N-R1W, for Lee Schreck.**

A motion was made by Eugene Dicksion and seconded by Troy Taylor to approve the Planning and Zoning Commission’s recommendation of approval.

YEA: GRADY, DICKSION, GARRETT, TAYLOR
NAY: NONE

- b) Discussion and/or action to amend, deny, or approve the recommendation of approval from the Planning and Zoning Commission for a Use and Structure Permitted on Review to allow a guest house on property at 14325 120th Street in Slaughterville, Oklahoma. RL-1 Low Density Residential District, Planning Area C, Section 25-7N-R1W, for Jeremy Renfro.**

A motion was made by Troy Taylor and seconded by Eugene Dicksion to approve the Planning and Zoning Commission's recommendation of approval.

YEA: GRADY, DICKSION, GARRETT, TAYLOR
NAY: NONE

- c) **Discussion and/or action to amend, deny, or approve the recommendation of approval from the Planning and Zoning Commission for a proposed Lot Split for property located at the southeast corner of the intersection of 108th Street and Duffy Road in Slaughterville, Oklahoma, Section Twenty-six (26), Township Seven (7) North, Range One (1) West, Cleveland County, Oklahoma for Morgan and John Paul Owen, approximately 40 acres.**

Mr. Owen was present. He stated he is requesting to split off from 40 acres to build a home for his family.

A motion was made by Troy Taylor and seconded by Leah Grady to approve the proposed lot split.

YEA: GRADY, DICKSION, GARRETT, TAYLOR
NAY: NONE

- d) **Discussion and/or action to amend, deny, or approve a one-time annual reimbursement to the firefighters for services performed to the citizens of Slaughterville and the town as a whole.**

A motion was made by Troy Taylor and seconded by Jerry Garrett to take the full budget amount of \$8,000 and divide it among thirteen of the firefighters.

YEA: GRADY, DICKSION, GARRETT, TAYLOR
NAY: NONE

- e) **Discussion and/or action to amend, deny, or approve awarding the Slaughterville Park Playground Project to Lowe Construction at the total base bid amount of \$580,413.39. (ARPA Grant Project)**

Mr. Evans was present from Planning Design Group (PDG). He gave a recap on the process that has occurred, thus far, in the planning for the development of the park playground construction. He stated three bids were received, reviewed and tabulated. Planning Design Group recommends awarding the project to the low bidder, who is also local, to Lowe Construction.

Trustees asked Mr. Evans questions.

Mayor Taylor stated he would like to comment to Mr. Parks comment, during Public Comments, to request an agenda item for the next meeting based on Mr. Parks concerns regarding the existing park. Mayor Taylor acknowledged the request did not fall under the agenda item.

A motion was made by Eugene Dicksion and seconded by Jerry Garrett to accept and award the bid to Lowe Construction.

YEA: DICKSION, GARRETT
NAY: GRADY, TAYLOR

Motion failed.

Ms. Furry reminded the trustees that the ARPA funds must be obligated by December 31, 2024 or the funds would have to be returned to the federal government, and it is unlikely the town will be able to meet the requirement after the failed motion.

f) Discussion and/or action to amend, deny, or approve the Policy for Memorial Plaque Donation and Recognition.

A motion was made by Troy Taylor and seconded by Leah Grady to approve the policy.

YEA: GRADY, DICKSION, TAYLOR
NAY: GARRETT

g) Discussion and/or action relating to amending Part 13 – Zoning Regulations, Chapter 1 – Zoning, Article 1 – Administrative and General Provisions, by repealing Section 13-122 – Enforcement and Administration of the Code of Ordinances of the Town of Slaughterville.

No action was taken.

h) Discussion and/or action concerning defining and implementing a town policy for Slaughterville citizens to file a formal grievance against town boards, staff, committees, and volunteers.

No action was taken.

i) Discussion and/or action to amend, deny, or approve Resolution No. 2024-1119, a Resolution of the Board of Trustees of the Town of Slaughterville, Oklahoma, revising the Master Fee Schedule, establishing certain rates and fees for the Town of Slaughterville, and superseding previous resolutions.

A motion was made by Eugene Dicksion and seconded by Jerry Garrett to approve Resolution 2024-1119 amending the Master Fee Schedule, Section 8: Oil and Gas Permit Fees with the Drilling Permit Application Fee remaining at the current rate of \$750 and adding a Re-entry Fee at the rate of \$750.00.

YEA: GRADY, DICKSION, GARRETT, TAYLOR
NAY: NONE

10. REMARKS AND INQUIRIES BY TRUSTEES AND TOWN STAFF

Mayor Taylor requested to add an agenda item for a special meeting regarding the American Rescue Plan Act (ARPA) funds.

Trustee Dicksion stated that a lot of hard work has been put into the development of the park playground and he is disappointed in the outcome.

11. ADJOURNMENT

Mayor Taylor called adjournment at 7:58 p.m.

Approved on the 17th day of December 2024.

Attest:

Troy Taylor, Mayor

Christy Quickle, Town Clerk

MINUTES
TOWN OF SLAUGHTERVILLE
BOARD OF TRUSTEES
Special Meeting
December 9, 2024

1. CALL TO ORDER

Mayor Taylor called the meeting of the Town of Slaughtererville Board of Trustees to order at 6:00 p.m. on December 9, 2024. The meeting was held at the Slaughtererville Town Hall at 10701 US Highway 77 and was conducted pursuant to the State Open Meeting Law with due and proper notice provided. Notice of the meeting was given by posting an agenda on December 5, 2024.

2. ROLL CALL, DECLARATION OF A QUORUM BEING PRESENT

LEAH GRADY	PRESENT
EUGENE DICKSION	PRESENT
JERRY GARRETT	PRESENT
TROY TAYLOR	PRESENT
VACANT	

A quorum was established. Also present were Town Administrator Ashley Furry, Town Attorney Cindee Pichot, and Town Clerk Christy Quickle. Staff present: Kim Reynolds and Carol Lance.

3. DISCUSSION AND/OR ACTION ITEMS

***Items a-e were taken out of order at the request of the mayor.*

- c) Discussion and/or action concerning approving a Memorandum of Understanding between the Town of Slaughtererville and Cleveland County under which the County will allocate \$100,000.00 of its ARPA funds to the Town to support the Slaughtererville Park Playground Project.**

A motion was made by Eugene Dicksion and seconded by Jerry Garrett to approve a Memorandum of Understanding between the Town of Slaughtererville and Cleveland County under which the County will allocate \$100,000.00 of its ARPA funds to the Town to support the Slaughtererville Park Playground Project.

YEA: DICKSION, GARRETT, TAYLOR
NAY: GRADY

- b) Discussion and/or action to amend, deny, or approve awarding a contract for the Slaughtererville Park Playground Project to Lowe Construction at the total base bid amount of \$580,413.39.**

The mayor allowed public comments.

A motion was made by Eugene Dicksion and seconded by Jerry Garrett to approve awarding a contract for the Slaughterville Park Playground Project to Lowe Construction at the total base bid amount of \$580,413.39.

YEA: DICKSION, GARRETT, TAYLOR

NAY: GRADY

d) Discussion concerning ARPA funds.

No additional discussion was held.

a) Discussion and/or action to accept ARPA funding from Cleveland County in the amount of \$100,000.00 for fire department improvements.

County Commissioner Grissom informed the Board that the County intends for the \$100,000.00 of ARPA funds to be allocated towards the park project.

No action taken.

e) Discussion and/or action to approve the use of the ARPA funds for fire department improvements.

No action taken.

4. ADJOURNMENT

Mayor Taylor called adjournment at 6:54 p.m.

Approved on the 17th day of December 2024.

Attest:

Troy Taylor, Mayor

Christy Quickle, Town Clerk



Town of Slaughtererville Check Detail - November 2024

	Date	Num	Name	Amount
Absolute Data Shredding	11/04/2024	9998265	Absolute Data Shredding	-36.75
America's Kwik Stop	11/19/2024	9998283	America's Kwik Stop	-309.12
Apprentice Information Systems	11/07/2024	9998278	Apprentice Info. Systems (new emails set up)	-710.00
AT&T	11/04/2024	9998266	AT&T	-56.89
AT&T Mobility	11/13/2024	9998282	AT&T Mobility	-46.81
Banner Fire Equipment, Inc.	11/07/2024	9998274	Banner Fire Equip. (Engine 2 repairs)	-1,609.38
	11/26/2024	9998306	Banner Fire Equip.	-525.00
Chris Tolson	11/25/2024	9998304	Chris Tolson	-615.00
Cindee Pichot, P.C.	11/08/2024	9998280	Cindee Pichot, P.C. (attorney fees)	-3,218.70
DeWayne Tolson	11/25/2024	9998305	DeWayne Tolson	-615.00
ImageNet Consulting	11/07/2024	9998275	ImageNet Consulting	-70.22
Jim Delaney	11/25/2024	9998296	Jim Delaney	-615.00
John Green	11/25/2024	9998298	John Green	-615.00
Johnny Bennett Jr.	11/25/2024	9998293	Johnny Bennett Jr.	-615.00
JP Morgan Chase Bank	11/27/2024	ACH	JP Morgan Chase Bank (P-card charges)	-3,032.56
Kodey Enos	11/25/2024	9998297	Kodey Enos	-615.00
Lytle Soule & Felty	11/07/2024	9998279	Lytle Soule & Felty	-718.44
Matthew Lewis	11/25/2024	9998300	Matthew Lewis	-615.00
Neighbors Grocery	11/04/2024	9998268	Neighbors Grocery	-446.61
O'Rielly Auto Parts	11/07/2024	9998276	O'Rielly Auto Parts	-319.98
Ober & Littlefield, CPAs, PLLCC	11/19/2024	9998285	Ober & Littlefield, CPAs, PLLCC (23/24 audit)	-6,500.00
Official Christinia Edwards	11/19/2024	9998286	Official Christinia Edwards	-50.00
Official Eugene Dicksion	11/07/2024	9998272	Official Eugene Dicksion	-20.00
	11/19/2024	9998287	Official Eugene Dicksion	-20.00
Official Jerry Garrett	11/07/2024	9998271	Official Jerry Garrett	-20.00
	11/19/2024	9998289	Official Jerry Garrett	-20.00
Official Leah Grady	11/07/2024	9998273	Official Leah Grady	-20.00
	11/19/2024	9998290	Official Leah Grady	-20.00
Official Troy Taylor	11/07/2024	9998270	Official Troy Taylor	-20.00
	11/19/2024	9998288	Official Troy Taylor	-20.00
OK Municipal Retirement Fund	11/05/2024	9998269	OK Municipal Retirement Fund	-986.10
	11/19/2024	9998291	OK Municipal Retirement Fund	-951.94
OK State Firefighters Assoc.	11/19/2024	9998284	OSFA (Membership dues - 13 FF)	-1,144.00
OPEH&W Plan	11/01/2024	9998264	OPEH&W Plan (Health/Life Ins.)	-3,167.96
Ronald Strobach	11/25/2024	9998303	Ronald Strobach	-615.00
Roy Kellmer	11/25/2024	9998299	Roy Kellmer	-615.00
Slaughtererville Tire	11/04/2024	9998267	Slaughtererville Tire	-87.00
T-Mobile	11/13/2024	9998281	T-Mobile	-62.30
T.J. Blair	11/25/2024	9998294	T.J. Blair	-615.00
Terry Searcy	11/25/2024	9998302	Terry Searcy	-615.00
Trevor Davis	11/25/2024	9998295	Trevor Davis	-615.00
Tru Technologies	11/07/2024	9998277	Tru Technologies (Assist IT w/ camera system)	-937.50
	11/20/2024	9998292	Tru Technologies (continuation)	-250.00
Zach Paulk	11/25/2024	9998301	Zach Paulk	-615.00



Town of Slaughterville

Budget vs. Actuals FY24-25 - P&L

July - November, 2024

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
4000.11 INCOME-GG	266,935.21	1,313,061.00	-1,046,125.79	20.33 %
4000.16 INCOME - FD	206,582.37	275,174.65	-68,592.28	75.07 %
4000.18 INCOME - P & D	8,080.00	20,000.00	-11,920.00	40.40 %
4000.21 INCOME - SA	30,566.38	53,700.00	-23,133.62	56.92 %
Total Income	\$512,163.96	\$1,661,935.65	\$ -1,149,771.69	30.82 %
GROSS PROFIT	\$512,163.96	\$1,661,935.65	\$ -1,149,771.69	30.82 %
Expenses				
5000.11 GENERAL GOVERNMENT EXPENSES	157,682.54	367,202.00	-209,519.46	42.94 %
5000.14 PARK & RECREATION EXPENSES	50,933.80	669,361.00	-618,427.20	7.61 %
5000.16 FIRE DEPARTMENT EXPENSES	256,518.00	399,492.65	-142,974.65	64.21 %
5000.17 EMERGENCY MANAGEMENT EXPENSES	8,036.27	36,891.00	-28,854.73	21.78 %
5000.18 PLANNING & DEVELOPMENT EXPENSES	32,980.56	105,567.00	-72,586.44	31.24 %
5000.21 STREET AND ALLEY EXPENSES		1,895.00	-1,895.00	
Total Expenses	\$506,151.17	\$1,580,408.65	\$ -1,074,257.48	32.03 %
NET OPERATING INCOME	\$6,012.79	\$81,527.00	\$ -75,514.21	7.38 %
NET INCOME	\$6,012.79	\$81,527.00	\$ -75,514.21	7.38 %



November 18, 2024

To the Honorable Mayor and Town Council
Town of Slaughterville, State of Oklahoma

We have audited the financial statements for the Town of Slaughterville for the fiscal year ended June 30, 2024. As stated in the independent Auditor's report on pages 1 and 2, the Town received an unmodified opinion. That means the financial statements are presented fairly and we did not find any material misstatements.

There were no new findings noted during the audit. You will note the finding from the previous year has been remedied.

The audit went very smoothly. We really appreciate the opportunity to work with you! If you have any questions at all, please feel free to reach out to me by phone or email.

Christie Littlefield, CPA
christie@olcpas.com



TOWN OF SLAUGHTERVILLE,
STATE OF OKLAHOMA

FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED
JUNE 30, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Town Council
Town of Slaughterville, State of Oklahoma

OPINIONS

We have audited the accompanying modified cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Slaughterville, State of Oklahoma (the "Town"), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town, as of June 30, 2024, and the respective changes in modified cash-basis financial position and, where applicable, cash flows thereof for the year then ended in conformity with the basis of accounting described in Note 1C.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the comptroller General of the United States (*Government Auditing Standards*). 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 Town, 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.

BASIS OF ACCOUNTING

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

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

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 Town's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town'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 Town'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.

VOLUNTARY SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Slaughterville, State of Oklahoma's basic financial statements. The budget comparison schedules on pages 23-24 and schedule of state awards on page 25 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 schedule of state and federal financial assistance and budgetary comparison 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. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, and certain additional procedures, including comparing, and reconciling, such information directly to the underlying accounting and other records used to prepare the basic financial statements, or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of state and federal financial assistance, and the budgetary comparison information, is fairly stated, in all material respects, in relation to the basic financial statements, as a whole, on the basis of accounting described in Note I.C.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report, dated November 11, 2024, on our consideration of the Town's internal control over financial reporting, and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting, and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Town's internal control over financial reporting, or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering the Town's internal control over financial reporting, and compliance.

Sincerely,

A handwritten signature in cursive script that reads "Ober & Littlefield, PLLC".

OBER & LITTLEFIELD, CPAs, PLLC
MIAMI, OKLAHOMA

NOVEMBER 11, 2024

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
STATEMENT OF NET POSITION - MODIFIED CASH BASIS - GOVERNMENT-WIDE
As OF JUNE 30, 2024

	<u>Governmental Activities</u>
Assets	
Current assets	
Cash and cash equivalents	\$ 1,245,377.22
Certificates of deposit	1,450,289.82
Escrow deposits	<u>14,562.05</u>
Total current liabilities	<u>2,710,229.09</u>
Non-current assets	
Capital assets, net of accumulated depreciation	<u>2,016,601.30</u>
Total Non-Current Assets	<u>2,016,601.30</u>
Total assets	<u><u>\$4,726,830.39</u></u>
Net position	
Invested in capital assets, net of related debt	\$2,016,601.30
Restricted for:	
Streets & Alley	649,994.47
Unrestricted	<u>2,060,234.62</u>
Total net position	<u>4,726,830.39</u>
Total liabilities and net position	<u><u>\$4,726,830.39</u></u>

The accompanying notes are an integral part of these financial statements.

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS - GOVERNMENT-WIDE
YEAR ENDED JUNE 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expense)/Revenue and Changes in Net Position
		Charges for Services	Operating Grants	Capital Grants	Governmental Activities
Governmental activities:					
General government	\$ 450,927.38	\$ 14,985.00	\$ -	\$ -	\$ (435,942.38)
Park department	22,767.85	-	-	-	(22,767.85)
Fire department	163,880.77	-	15,423.00	110,361.28	(38,096.49)
Street department	14,725.58	-	-	-	(14,725.58)
Total governmental activities	652,301.58	14,985.00	15,423.00	110,361.28	(511,532.30)
General revenues:					
Taxes:					
					447,673.92
					126,336.24
					59,944.01
					14,161.02
					93,832.53
					3,550.00
					745,497.72
					233,965.42
					4,492,864.97
					\$ 4,726,830.39

The accompanying notes are an integral part of these financial statements

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
BALANCE SHEET - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	General Fund	Street Fund	Total
Assets			
Cash and cash equivalents	\$ 1,178,430.33	\$ 66,946.89	\$ 1,245,377.22
Escrow deposits	14,562.05	-	14,562.05
Certificates of deposit	838,337.25	611,952.57	1,450,289.82
Total Assets	<u>\$ 2,031,329.63</u>	<u>\$ 678,899.46</u>	<u>\$ 2,710,229.09</u>
Fund balance			
Restricted	-	649,994.47	649,994.47
Assigned	-	24,317.53	24,317.53
Unassigned	2,035,917.09	-	2,035,917.09
Total fund balance	<u>2,035,917.09</u>	<u>674,312.00</u>	<u>2,710,229.09</u>
Total liabilities and fund balance	<u>\$ 2,035,917.09</u>	<u>\$ 674,312.00</u>	<u>\$ 2,710,229.09</u>
Total fund balance, governmental funds			\$ 2,710,229.09
Amounts reported for governmental activities in the statement of net position - modified cash basis are different because:			
Capital assets, net of depreciation, used in governmental activities are not current financial resources and therefore, are not reported in the governmental activities of the statement of net position - modified cash basis.			<u>2,016,601.30</u>
Net position of governmental activities in the statement of net position - modified cash basis			<u>\$ 4,726,830.39</u>

The accompanying notes are an integral part of these financial statements

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
MODIFIED CASH BASIS - GOVERNMENTAL FUNDS
YEAR ENDED JUNE 30, 2024

	General Fund	Street Fund	Total Governmental Funds
Revenues			
Taxes revenues	447,673.92	\$ -	\$ 447,673.92
Franchise fees	126,336.24	-	126,336.24
Alcohol and cigarette tax	21,346.71	-	21,346.71
Gasoline tax	-	7,473.99	7,473.99
Motor vehicle tax	-	31,123.31	31,123.31
Licenses and permits	14,985.00	-	14,985.00
Interest	69,515.00	24,317.53	93,832.53
Grant revenue	110,361.28	-	110,361.28
Rental income	3,550.00	-	3,550.00
Donations and private grants	15,423.00	-	15,423.00
Other income	14,161.02	-	14,161.02
Total revenues	<u>823,352.17</u>	<u>62,914.83</u>	<u>886,267.00</u>
Expenditures			
Personal services	325,295.07	-	325,295.07
Maintenance and operations	192,999.07	-	192,999.07
Capital outlay	110,837.00	4,195.00	115,032.00
Total expenditures	<u>629,131.14</u>	<u>4,195.00</u>	<u>633,326.14</u>
Excess/(deficiency) of revenues over/(under) expenditures	<u>194,221.03</u>	<u>58,719.83</u>	<u>252,940.86</u>
Net change in fund balance	194,221.03	58,719.83	252,940.86
Fund balance, beginning	<u>1,841,696.06</u>	<u>615,592.17</u>	<u>2,457,288.23</u>
Fund balance, ending	<u>\$ 2,035,917.09</u>	<u>\$ 674,312.00</u>	<u>\$ 2,710,229.09</u>

The accompanying notes are an integral part of these financial statements

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES -
MODIFIED CASH BASIS
YEAR ENDED JUNE 30, 2024

Net change in fund balances - total governemnetal funds	\$ 252,940.86
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Amounts reported for governmental activities in the statement of net position -
modified cash basis are different because:

In the governmental funds, capital outlays are reported as expenditures, while in the
government-wide statement of activities - modified cash basis, depreciation expense
is reported to allocate those expenditures over the life of the assets.

Capital outlay expenditures	115,032.00
Depreciation expense	<u>(134,007.44)</u>

Change in net position of governmental activities in the statement of net position - modified cash basis	<u>\$ 233,965.42</u>
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The accompanying notes are an integral part of these financial statements

Note 1 - Summary of Significant Accounting Policies

The following notes to the financial statements are an integral part of the Town of Slaughterville, State of Oklahoma (the “Town”)’s financial statements. As discussed further in Note 1C, these financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP), established by the Governmental Accounting Standards Board (GASB). These modified cash basis financial statements generally meet the presentation, and disclosure, requirements applicable to GAAP, in substance, but are limited to the elements presented in the financial statements, and the constraints of the measurements and recognition criteria of the modified cash basis of accounting.

1A. Financial Reporting Entity

The Town of Slaughterville was incorporated November 25, 1970, and operates under the Statutory Town Board of Trustees form of government. The Town provides the following services: fire protection, planning and zoning, and general administration.

1.B. Basis of Presentation

The Town maintains two government funds to account for its financial activities – the general fund and the street and alley fund. A fund is defined as fiscal and accounting entity with a self-balancing set of accounts which are segregated to accounting for a specific activity or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Government-Wide Financial Statements

The statement of net position – modified cash basis and statement of activities – modified cash basis display information about the reporting government, as a whole. They include all funds of the reporting entity except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, or governmental revenues, and other non-exchange revenues. Business-type activities are financed, in whole or in part, by fees charged to external parties for goods and services.

The statement of activities – modified cash basis presents a comparison between direct expenses and program revenues, for the different business-type activities of the Town, and for each function of the Town’s governmental activities. Direct expenses are those that are specifically associated with a program, or function and, therefore, are clearly identifiable to a particular function.

Note 1 - Summary of Significant Accounting Policies (continued)

1.B. Basis of Presentation (continued)

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures/expenses. Funds are organized into three major categories: governmental, proprietary, and fiduciary. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Town, or meets the following criteria.

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental, or enterprise, fund are at least ten percent of the corresponding total for all funds of that category or type, and
- b. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental fund, or enterprise fund, are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The funds of the financial reporting entity are described below.

Governmental Funds

General Fund

The General Fund is the primary operating fund of the Town and is always classified as a major fund. It is used to account for all activities except those legally, or administratively, required to be accounted for in other funds.

1.C. Measurement Focus and Basis of Accounting

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

Measurement Focus

In the government-wide statement of net position – modified cash basis, and statement of activities – modified cash basis, both governmental and business-like activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as subsequently defined.

Note 1 - Summary of Significant Accounting Policies (continued)

In the fund financial statements, the current financial resources measurement focus, or the economic resources measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

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

Basis of Accounting

The financial statements are presented on a modified cash basis of accounting, which is a basis of accounting other than GAAP, as established by GASB. This basis of accounting involves modifications to the cash basis of accounting to report in the statements of net position, or balance sheets, cash transactions, or events, that provide a benefit, or result in an obligation, that covers a period greater than the period in which the cash transaction, or event, occurred. Such reported balances include investments, interfund receivables and payables, capital assets and related depreciation, and short-term and long-term liabilities arising from cash transactions or events.

This modified cash basis of accounting differs from GAAP primarily because certain other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction, or event, are not reported, and the measurement of reported assets and liabilities does not involve adjustments to fair value.

If the Town utilized the basis of accounting recognized as generally accepted in the United States, the fund financial statements for governmental funds would use the modified accrual basis of accounting, and the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

1.D. Assets, Liabilities and Equity

Cash and cash equivalents

Oklahoma Statutes authorize the Town to invest in certificates of deposit, repurchase agreements, passbooks, bankers' acceptances, and other available bank investments, provided that all deposits are fully covered by approved securities pledged to secure those funds. In addition, the Town can invest in direct debt securities of the United States.

For financial statement presentation, and for purposes of the statement of cash flows – modified cash basis, the Town's cash and cash equivalents are considered to be cash on hand, demand deposits, and certificates of deposit, with a maturity date of three months or less. Debt instruments, with a maturity date of more than three months from date of issue, are considered investments.

Note 1 - Summary of Significant Accounting Policies (continued)

Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting, used by the Town, requires management to make estimates, and assumptions, that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Capital Assets

Capital assets purchased or acquired with an original cost of \$2,000 or more are reported at cost. Infrastructure assets such as streets that were constructed prior to the adoption of GASB 34 are not required to be reported and are not reported. In the fund financial statements, capital assets are expensed as capital outlay. In the government-wide financial statements, capital assets are capitalized and depreciation on all capital assets is recorded using the straight-line basis over the following estimated useful lives; buildings – 40 years; vehicles and equipment – 5 to 30 years.

Fund Financial Statements

In the fund financial statements, capital assets arising from cash transactions or events acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund, upon acquisition. Capital assets acquired for use in proprietary fund operations are the same as in the government-wide statements.

Long-Term Obligations

All long-term bonds, notes, and other debt arising from cash transactions, or events, to be repaid from governmental, and business-type resources, are reported as liabilities in the government-wide statements.

Long-term debt arising from cash transactions, or events, of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources, and payment of principal and interest is reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as the treatment in government-wide statements.

Net Position/Fund Balance Classifications

Government-Wide Statements

Net position is classified and displayed in three components:

1. *Net investment in capital assets* – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets, and adjusted for any deferred inflows, and outflows, of resources attributable to capital assets and related debt.
2. *Restricted* – Consists of restricted assets reduced by liabilities, and deferred inflows or resources, related to those assets, with restriction constraints placed on the use, either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions, or enabling legislation

Note 1 - Summary of Significant Accounting Policies (continued)

3. *Unrestricted* – Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets, or the restricted component of net position.

Fund Financial Statements

The difference among assets, deferred outflows, liabilities, and deferred inflows of governmental funds is reported as fund balance and classified as nonspendable, restricted, committed, assigned, and unassigned based on the respective level of constraint. These constraints are defined as follows:

1.D. Assets, Liabilities and Equity

Nonspendable – Amounts that cannot be spent because they either are not in spendable form, or are legally, or contractually, required to be maintained intact.

Restricted – Amounts constrained, regarding use, from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or by restrictions imposed by law through constitutional provisions, or enabling legislation.

Committed – Amounts constrained, regarding use, for specific purposes pursuant to requirements imposed by formal action of the Town's highest level of decision-making authority.

Assigned – Amounts constrained by the Town's intent to be used for specific purposes, but that are neither restricted, nor committed.

Unassigned – The residual classification of the General Fund for spendable amounts that have not been restricted, committed, or assigned to specific purposes.

When an expenditure is incurred for purposes for which amounts in any of the fund balance classifications of committed, assigned or unassigned could be used, the Town considers the expenditure spent out of the committed fund balance.

Note 1.E. Revenues, Expenditures, and Expenses

Sales tax

The Town presently levies a sales tax on taxable sales within the Town. The sales tax is collected by the Oklahoma Tax Commission, and remitted to the Town, in the month following receipt by the Oklahoma Tax Commission. The Tax Commission receives the sales tax approximately one month after collection by vendors. The sales tax is recorded entirely in the General Fund.

Note 1 - Summary of Significant Accounting Policies (continued)
Operating Revenue and Expenses

Operating revenues, and expenses, for proprietary funds, and the similar discretely presented component unit, result from providing services, and producing and delivering goods or services. They also include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

Operating Revenue and Expenses

Operating revenues, and expenses, for proprietary funds, and the similar discretely presented component unit, result from providing services, and producing and delivering goods or services. They also include all revenues and expenses not related to capital and related financing, noncapital financing, or investing activities.

1.F. Interfund Transfers

Permanent re-allocations of resources between funds of the reporting entity are classified as interfund transfers. For the purposes of the statement of activities – modified cash basis, all interfund transfers between individual governmental funds have been eliminated.

1.G. Use of Estimates

The preparation of the financial statements, in accordance with the modified cash basis of accounting, requires management to make estimates, and assumptions, that affect reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Stewardship, Compliance and Accountability

By its nature as a local government unit, the Town, and its component units, are subject to various federal, state and local laws and contractual regulations. An analysis of the Town's compliance with significant laws, regulations, grants and contracts, and demonstration of its stewardship over the Town resources follows

2.A. Budgets and Budgetary Compliance

The board of trustees adopts a legally required operating budget each year for each fund. The same basis of accounting used for fund financial reporting is used for budgetary purposes. Budget amendments are approved by the board when required. Encumbrance accounting is not used, except as provided by the Town's internal control ordinance.

Title 11 prohibits authorized or actual expenditures from exceeding any fund balance for any fund of the budget as adopted or amended, or which exceeds the appropriation for any fund of the budget as adopted or amended; and it prohibits authorized or actual expenditures or encumbrances in excess of 90% of the appropriation of any fund until revenues of at least 90% of the appropriation have been collected.

Note 2 - Stewardship, Compliance and Accountability (continued)

2.B. Deposit and Investment Laws and Regulations

In accordance with state law, all uninsured deposits of municipal funds in financial institutions must be secured with acceptable collateral, valued at the lower of market or par. Acceptable collateral includes certain U.S. Government, or Government agency, securities, certain State of Oklahoma or political subdivision, debt obligations or surety bonds.

As required by 12 U.S.C.A., Section 1823 (e), all financial institutions pledging collateral to the Town must have a written collateral agreement approved by the board of directors, or loan committee. As reflected in Note 3.A., all deposits were fully insured or collateralized for the fiscal year ended June 30, 2024.

Investments of the Town (excluding Public Trusts) whose population exceeds 3,000 according to the latest census information are limited by state law to the following:

1. Direct obligations of the U.S. Government, its agencies, or instrumentalities, to the payment of which the full faith and credit of the Government of the United States is pledged, or obligations to the payment of which the full faith and credit of this state is pledged;
2. 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;
3. Negotiable certificates of deposit, prime bankers' acceptance, prime commercial paper, and repurchase agreements, with certain limitations;
4. County, municipal, or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district;
5. Notes or bonds secured by mortgage, or trust deed, insured by the Federal Housing Administrator, and debentures issued by the Federal Housing Administrator, and in obligation of national mortgage associations;
6. Money market funds regulated by the SEC, and in which investments consist of the investments mentioned in the previous paragraphs 1, 2, 3, and 4.

Public trusts created under O.S. Title 60 are not subject to the above noted investment limitations, and are primarily governed by any restrictions in their trust or bond indentures. For the year ended June 30, 2024, the Town and its public trusts complied, in all material respects, with these investment restrictions.

Note 2 - Stewardship, Compliance and Accountability (continued)

2.C. Workers' Compensation Plan

The Town participates in the Oklahoma Municipal Assurance Group (OMAG) Workers' Compensation Plan (the Plan). The Plan became effective on October 1, 1984. The purpose of the Plan is to provide workers' compensation coverage through the State Insurance Fund to participating municipalities in the State of Oklahoma. In that capacity, the Plan is responsible for providing loss control services and certain fiscal activities including obtaining contract arrangements for the underwriting, excess insurance agreements, claims processing, and legal defense for any and all claims submitted to it during the Plan year. A plan year normally begins at 12:01 am July 1 in any year to audit at all reasonable times such books and records of the participant as necessary to determine the monies owed for benefits provided to the municipality or its employees.

Plan participants have the responsibility to pay fees set by the Plan and to pay those fees from funds appropriated for that purpose according to the established payment schedule. In addition, participants are responsible for complying with all requirements of the Oklahoma Workers' Compensation Act. Participants have the right to the return of a Loss Funds set aside for claims which have not been paid out as benefits. Losses are limited to amounts set by the plan. Town funds on deposit with OMAG at year were \$14,562.05.

2. D. Debt Restrictions and Covenants

General Obligation Debt

Article 10, Sections 26 and 27 of the Oklahoma Constitution, limits the amount of outstanding general obligation bonded debt of the municipality, for non-utility or non-street purposes, to no more than 10% of net assessed valuation. For the year ended June 30, 2024, the Town had no outstanding general obligation debt.

Other Long-Term Debt

As required by the Oklahoma State Constitution, the Town (excluding Public Trusts) may not incur any indebtedness that would require payment from resources beyond the current fiscal year revenue, without first obtaining voter approval. For the year ended June 30, 2024, the Town incurred no such indebtedness.

2. E. Fund Equity Restrictions

Deficit Prohibition

Title 11, Section 17-211 of Oklahoma Statutes, prohibits the creation of a deficit fund balance in any individual fund. The Town complied with this statute, in all material respects, for the year ended June 30, 2024.

2.F. Budgetary Accounting and Control

The Town operates under the Oklahoma Estimates of Needs (Title 68) budget law. A budget is legally adopted by the Board of Trustees for the General Fund of the Town. The budget is prepared using the cash basis, and budget laws, of the State of Oklahoma. The financial statements are prepared using the modified cash basis of accounting. The Board of Trustees can legally amend the budget, once it has been approved, by filing a supplemental appropriation with the state auditor and inspector, and town clerk.

Note 2 - Stewardship, Compliance and Accountability (continued)

Budget transfers between funds have to be approved by the Board of Trustees. There were no supplemental appropriations made during the fiscal year. All appropriations lapse at year-end. The level of control at which expenditures may not legally exceed appropriations is the fund level for each legally adopted fiscal operating budget.

Note 3. Detail Notes – Transaction Classes/Accounts

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

3.A. Cash and Investments

Authorized Investments

State statutes govern the Town's investment policy. Permissible investments include direct obligations of the United States Government and Agencies; certificates of deposit, of savings and loan associations, and bank and trust companies; and savings accounts, or savings certificates, of savings and loan associations and trust companies. Collateral is required for demand deposits, and certificates of deposit, for all amounts not covered by federal deposit insurance. Investments are stated at cost. The Town invests entirely in certificates of deposit.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town's cash deposits, including interest-bearing certificates of deposits, are maintained in financial institutions. The Town does not have a deposit policy for custodial credit risk. As of June 30, 2024, none of the Town's investments were exposed to custodial credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town 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.

Type	Credit Rating	Fair Value	On Demand	Less Than One	1-5
Demand deposits	N/A	<u>\$1,245,377.22</u>	<u>\$1,245,377.22</u>	<u>\$ -</u>	<u>\$ -</u>

Reconciliation to statement of net position - modified cash basis:

Cash and equivalents	<u>\$1,245,377.22</u>
	<u>\$1,245,377.22</u>

Note 3 - Detail Notes – Transaction Classes/Accounts (continued)

3.C. Restricted Cash

Cash is restricted for the following purposes:

Street & Alley purposes \$649,994.47

3.D. Capital Assets

Capital Asset Activity - Governmental Type

Capital asset activity from modified cash basis transactions, or events, for the year ended June 30, 2024, was as follows:

Governmental

	Balance 06/30/2023	Additions	Disposals	Balance 06/30/2024
Non-depreciable assets:				
Land	\$ 367,554.00	\$ -	\$ -	\$ 367,554.00
Depreciable assets:				
Infrastructure	173,307.73	30,950.00	-	204,257.73
Buildings and equipment	1,129,374.76	79,887.00	-	1,209,261.76
Vehicles and equipment	1,471,247.29	4,195.00	-	1,475,442.29
Total capital assets being depreciated	2,773,929.78	115,032.00	-	2,888,961.78
Accumulated depreciation	(1,105,907.04)	(134,007.44)	-	(1,239,914.48)
Governmental activities capital assets, net	<u>\$ 2,035,576.74</u>	<u>\$ (18,975.44)</u>	<u>\$ -</u>	<u>\$2,016,601.30</u>

Depreciation expense was charged to general government.

The fixed assets are stated at cost. Depreciation is computed using the straight-line method, over the estimated useful life, which is forty years for the water system, between seven and forty years for the lift station, and between five and seven years for office furniture and equipment. Expenditures for major renewals, and betterments, which extend the useful life of the fixed assets are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

Note 4 - Other Information

4.A. Risk Management

Internal Balances

In the process of aggregating the financial information for the government-wide statement of net position – modified cash basis and statement of activities – modified cash basis, some amounts reported as interfund activity, and balances in the fund financial statements, have been eliminated, or reclassified.

Subsequent Events

Management has evaluated and disclosed subsequent events up to November 11, 2024, the date that the financials were available to be issued, and no additional disclosures are required.



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

To the Honorable Mayor and Town Council
Town of Slaughterville, State of 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 modified cash basis financial statements of the governmental activities and each major fund of the Town of Slaughterville, State of Oklahoma, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Town of Slaughterville, State of Oklahoma’s basic financial statements, and have issued our report thereon dated November 11, 2024.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning, and performing, our audit of the financial statements, we considered the Town of Slaughterville, State of Oklahoma’s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate, in the circumstances, for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Slaughterville, State of Oklahoma’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Slaughterville, State of Oklahoma’s internal control over financial reporting.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weakness. However, material weaknesses or significant deficiencies may exist that were not identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Town of Slaughterville, State of 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.

A handwritten signature in dark ink that reads "Ober & Littlefield, PLLC". The signature is written in a cursive, flowing style.

OBER & LITTLEFIELD, CPAS, PLLC
MIAMI, OKLAHOMA

NOVEMBER 11, 2024

Prior Year Findings

2023-1 Segregation of duties

Criteria: Segregation of duties or other compensating procedures to provide oversight and review between those maintaining the general ledger, performing reconciliations, and collecting payments should be established to make deliberate fraud more difficult to enact and make it more likely that innocent errors will be found and corrected.

Condition: The same employee maintains the general ledger, performs reconciliations, and collects payments with no compensating procedures to provide for oversight or review of those transactions.

Recommendation: We recommend that procedures be established to provide segregation of duties between those maintaining the general ledger, performing reconciliations, and collecting payments, and no compensating procedures to provide for oversight or review of those transactions.

Update: Current year audit procedures noted this finding had been remedied.

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
SCHEDULE OF FINDINGS AND RESPONSES – CURRENT YEAR
YEAR ENDED JUNE 30, 2024

Current Year Findings

No current year findings.

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND
YEAR ENDED JUNE 30, 2024

	General Fund			
	Budgeted Amounts			Budget Variance
	Original	Final	Actual	Favorable (Unfavorable)
Revenues				
Tax revenues	\$ 627,500	\$ 627,500	\$ 595,357	\$ (32,143)
Licenses and permits	26,675	26,675	14,985	(11,690)
Rents	3,550	3,550	3,550	-
Other income	8,000	8,000	14,161	6,161
Donations and private grants	4,500	4,500	15,423	10,923
Government grants	100,000	100,000	110,361	10,361
Interest	20,250	20,250	69,515	49,265
Total revenues	790,475	790,475	823,352	32,877
Expenditures				
General government	468,529	468,529	414,314	54,215
Park department	29,195	29,195	22,768	6,427
Fire department	68,636	68,636	81,212	(12,576)
Capital outlay	226,550	226,550	110,837	115,713
Total expenditures	792,910	792,910	629,131	163,779
Excess of revenues over/(under) expenditures	(2,435)	(2,435)	194,221	(130,902)
Fund balance, beginning of year	1,841,696	1,841,696	1,841,696	-
Fund balance, end of year	\$ 1,839,261	\$ 1,839,261	\$ 2,035,917	\$ (130,902)

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
BUDGETARY COMPARISON SCHEDULE – STREET & ALLEY FUND
YEAR ENDED JUNE 30, 2024

	Street & Alley			
	Budgeted Amounts			Budget Variance
	Original	Final	Actual	Favorable (Unfavorable)
Revenues				
Shared taxes	39,500	39,500	38,597	(903)
Interest	6,250	6,250	24,318	18,068
Total revenues	45,750	45,750	62,915	17,165
Expenditures				
Street & Alley	-	-	-	-
Capital outlay	-	-	4,195	(4,195)
Total expenditures	-	-	4,195	(4,195)
Excess of revenues over/(under) expenditures	45,750	45,750	58,720	12,970
Fund balance, beginning of year	615,592	615,592	615,592	-
Fund balance, end of year	\$ 661,342	\$ 661,342	\$ 674,312	\$ 12,970

TOWN OF SLAUGHTERVILLE, STATE OF OKLAHOMA
SCHEDULE OF STATE AWARDS
YEAR ENDED JUNE 30, 2024

<u>STATE GRANTOR/PASS-THROUGH GRANTOR</u> <u>PROGRAM TITLE</u>	<u>Grantor's</u> <u>Number</u>	<u>Contract or</u> <u>Award Amount</u>
<i>Oklahoma Department of Agriculture</i> Rural fire operating grant	N/A	9,994
Total State Awards		<u>\$ 9,994</u>



Town of Slaughterville
10701 US Highway 77
Lexington, OK 73051-9671
(405) 872-3000

Purchase Order

VENDOR

Apprentice Information
Systems
900 N. Dixieland Rd.
ATTN: A/R
Rogers, AR 72756

SHIP TO

Town of Slaughterville
10701 US Highway 77
Lexington, OK 73051-9671
US

P.O. NO. 242506**DATE** 11/22/2024**PURCHASING OFFICER**

Carol Lance

FISCAL YEAR

FY24-25

APPROPRIATION ACCOUNT

Shown Below

	DESCRIPTION	QTY	RATE	AMOUNT
5103.11 GENERAL GOVERNMENT EXPENSES:GG - MATERIALS & SUPPLIES:Software & Maintenance	Annual Recurring charges (prorated 3 quarters): Security Admin. \$1,087.50 Network maint. \$570.00, Access Point Maint. \$450.00 for a total of 2,107.50 per invoice 1902			526.86
5103.18 PLANNING & DEVELOPMENT EXPENSES:MATERIALS & SUPPLIES - P&D:Software/Maintenance	2 devices - see above			526.88
5305.17 EMERGENCY MANAGEMENT EXPENSES:OTHER SERVICES & CHARGES - EM:Services and Charges	1 device - see above			263.44
5302.11 GENERAL GOVERNMENT EXPENSES:OTHER SERVICES & CHARGES - GG:LEGAL/PROFESSIONAL SERVICE-GG:Attorney	1 device - see above			263.44
5325.16 FIRE DEPARTMENT EXPENSES:OTHER SERVICES & CHARGES-FD:Contractual	2 devices - see above			526.88
5103.11 GENERAL GOVERNMENT EXPENSES:GG - MATERIALS & SUPPLIES:Software & Maintenance	WS Endpoint Protection - 2 devices (prorated)			300.00

	DESCRIPTION	QTY	RATE	AMOUNT
5325.16 FIRE DEPARTMENT EXPENSES:OTHER SERVICES & CHARGES- FD:Contractual	WS Endpoint Protection - 2 devices (prorated)			300.00
5103.18 PLANNING & DEVELOPMENT EXPENSES:MATERIALS & SUPPLIES - P&D:Software/Maintenance	WS Endpoint Protection - 2 devices (prorated)			300.00
5305.17 EMERGENCY MANAGEMENT EXPENSES:OTHER SERVICES & CHARGES - EM:Services and Charges	WS Endpoint Protection - 1 device (prorated)			150.00
5302.11 GENERAL GOVERNMENT EXPENSES:OTHER SERVICES & CHARGES - GG:LEGAL/PROFESSIONAL SERVICE-GG:Attorney	WS Endpoint Protection - 1 device (prorated)			150.00
5103.11 GENERAL GOVERNMENT EXPENSES:GG - MATERIALS & SUPPLIES:Software & Maintenance	Microsoft 365 Business Premium - 1 year subscription (prorated) plus administration and support by Apprentice Information Systems			1,242.00
5103.18 PLANNING & DEVELOPMENT EXPENSES:MATERIALS & SUPPLIES - P&D:Software/Maintenance	Microsoft 365 Business Premium - 1 year subscription (prorated)			621.00
5305.17 EMERGENCY MANAGEMENT EXPENSES:OTHER SERVICES & CHARGES - EM:Services and Charges	Microsoft 365 Business Premium - 1 year subscription (prorated)			310.50
5302.11 GENERAL GOVERNMENT EXPENSES:OTHER SERVICES & CHARGES - GG:LEGAL/PROFESSIONAL SERVICE-GG:Attorney	Microsoft 365 Business Premium - 1 year subscription (prorated)			310.50
5103.11 GENERAL GOVERNMENT EXPENSES:GG - MATERIALS & SUPPLIES:Software & Maintenance	Turn-Key Installations per invoice description			10,270.00

	DESCRIPTION	QTY	RATE	AMOUNT
5102.11 GENERAL GOVERNMENT EXPENSES:GG - MATERIALS & SUPPLIES:Supplies - Maint/ Repair	Town hall network infrastructure - \$4,245.00 and supplies \$880.00 per invoice			5,125.00
5103.11 GENERAL GOVERNMENT EXPENSES:GG - MATERIALS & SUPPLIES:Software & Maintenance	CREDIT MEMO #1907 - Customer Appreciation Discount - per Apprentice			-1,000.00

SUBTOTAL	20,186.50
TOTAL	\$20,186.50

Approved By

Date

Invoice

Bill To		Date		Invoice #
Town of Slaughterville 10701 US 77 Lexington, OK 73501		10/31/2024		1902
		Due Date	Quote #	Call #
		11/30/2024	2010	IMS0020531
Description		Qty	Rate	Amount
Town Hall Network Infrastructure, includes: (1) Aruba Networks 2930F 48-port network switch with power-over-ethernet capability (1) Watchguard Firebox T25 firewall with necessary software package and rack-mounting kit (2) Watchguard AP330 wireless access point with necessary software package		1	4,245.00	4,245.00T
Network retermination supplies (patch panels, Cat6 jack modules, etc)		1	880.00	880.00T
Turn-Key Installation, includes: Workstation Configuration Setup of Microsoft Intune environment, Configuration for Town Network. Connection to existing Internet where applicable. Network Switch Delivery, Installation, & Configuration Firewall Delivery, Installation, & Configuration Wireless Access Point Delivery, Installation, & Configuration Network retermination at existing rack Includes all travel expenses		1	10,270.00	10,270.00T
Thank you for allowing us to serve you		Subtotal		
		Sales Tax (0.0%)		
		Total		
		Payments/Credits		
		Balance Due		

----- Please return with payment -----

Date	Invoice #	Call #	Due Date	Quote #
10/31/2024	1902	IMS0020531	11/30/2024	2010
Town of Slaughterville 10701 US 77 Lexington, OK 73501		*Thank you for allowing us to serve you*		

Subtotal
Sales Tax (0.0%)
Total
Payments/Credits
Balance Due

REMITTANCE ADDRESS: Apprentice Information Systems ATTN: A/R, 900 N Dixieland Rd, Rogers, AR 72756



4867 S. Sheridan Rd, Ste 700 * Tulsa, OK 74145 * 918-280-8815 (p) 918-471-2759 (f) * www.apprenticeis.com * billing@apprenticeis.com

Invoice

Bill To
Town of Slaughterville 10701 US 77 Lexington, OK 73501

Date	Invoice #
10/31/2024	1902

Due Date	Quote #	Call #
11/30/2024	2010	IMS0020531

Description	Qty	Rate	Amount
Annually Recurring Charges - \$5,791.50 for FY2025			
Security Administration-T2 (prorated for 3 quarters of FY2025)	0.75	1,450.00	1,087.50T
Network Maintenance/Admin-48 (prorated for 3 quarters of FY2025)	0.75	760.00	570.00T
Access Point Maintenance (2 devices @ \$300/device = \$600 total, prorated for 3 quarters of FY2025)	0.75	600.00	450.00T
WS Endpoint Protection +User Support (8 devices @ \$200/device = \$1,600, prorated for 3 quarters of FY2025)	0.75	1,600.00	1,200.00
Microsoft 365 Business Premium - 1 Year Subscription (8 users @ \$414/user = \$3,312 total, prorated for 3 quarters of FY2025)	0.75	3,312.00	2,484.00
Includes the most recent version of Microsoft Word, Excel, PowerPoint, Outlook, OneNote, Publisher and Access, with Exchange Online, Azure Active Directory, and Microsoft Intune, plus administration and support by Apprentice Information Systems			

Thank you for allowing us to serve you	Subtotal	\$21,186.50
	Sales Tax (0.0%)	\$0.00
	Total	\$21,186.50
	Payments/Credits <i>-(1,000⁰⁰)</i>	\$0.00
	Balance Due	\$21,186.50 <i>20,186.50</i>

*Credit Memo # 1907
of \$1,000 to be applied*

Apprentice OK
4867 S. Sheridan
Ste 700
Tulsa OK 74145

Credit Memo

DATE	CREDIT NO.
11/12/2024	1907

CUSTOMER
Town of Slaughterville 10701 US 77 Lexington, OK 73051-9671

Call #	PROJECT

DESCRIPTION	QTY	RATE	AMOUNT
Customer Appreciation Discount	-1	1,000.00 0.00%	-1,000.00T 0.00
We appreciate your business!		Total	-\$1,000.00

Count of Incidents by Incident Type for Incident Status for Date Range
Incident Status(s): All Incident Statuses | Sort By: IncidentType | Start Date: 11/01/2024 | End Date: 12/31/2024

INCIDENT TYPE	# INCIDENTS
111 - Building fire	1
311 - Medical assist, assist EMS crew	4
350 - Extrication, rescue, other	1
510 - Person in distress, other	16
551 - Assist police or other governmental agency	1
561 - Unauthorized burning	1
622 - No incident found on arrival at dispatch address	1
746 - Carbon monoxide detector activation, no CO	1
Total Incidents	26

This report displays Incidents by Incident type for the selected Incident Status (es) and chosen date range. Nemsis 2 & 3 Incidents Included.

**NOTICE OF ELECTION
RESOLUTION NO. 2024-1217**

**A RESOLUTION CALLING A REGULAR MUNICIPAL ELECTION TO ELECT
OFFICIALS OF THE TOWN OF SLAUGHTERVILLE, OKLAHOMA.**

- I. **BE IT RESOLVED** by the Board of Trustees of the Town of Slaughterville for the purpose of electing officers of said Town that a nonpartisan general election, if needed, shall be held on Tuesday, April 1, 2025.
- II. **BE IT FURTHER RESOLVED** that the filing period for electing officers of said Town shall begin 8:00 a.m. on Monday, February 3, 2025 and close at 5:00 p.m. on Wednesday, February 5, 2025.
- III. **BE IT FURTHER RESOLVED** that the officers of said Town to be elected are nominated at large and elected at large. (An ordinance authorizing the nomination of officers at large is on file with the County Election Board)
- IV. **BE IT FURTHER RESOLVED** that the following officers will be elected for four-year terms:
- Two (2) Trustees - terms to expire April 2029
- Town Treasurer - term to expire April 2029
- V. **BE IT FURTHER RESOLVED** that the following officers will be elected for two-year term:
- One (1) Trustee – term to expire April 2027
- VI. **BE IT FURTHER RESOLVED** that each candidate must be a qualified elector by virtue of being a resident and registered voter within the municipality for at least six (6) months prior to filing a declaration of candidacy pursuant to Title 11 §16-110.
- VII. **BE IT FURTHER RESOLVED** that absentee ballots will be provided in accordance with State Law.

ADOPTED this 17th day of December 2024.

ATTEST:

Town Clerk

Mayor



FY 2025 FIREFIGHTING EQUIPMENT AND GEAR GRANT APPLICATION



General Guidelines

1. Eligible applicants are Oklahoma's Certified Rural Fire Departments (legal entities formed under Oklahoma Statutes Title 11, Title 18, and Title 19).
2. ***Major expenditure categories for the replacement of:***
 - A. Firefighting Equipment
 - B. Firefighting PPE
 - C. Truck Cab & Chassis
 - D. Slip-on Pumper Units
 - E. Federal Excess Property Program Equipment
3. Payment and Verification Information:
 - A. **Equipment and funding amounts requested will be evaluated by Oklahoma Forestry Services and the Rural Fire Coordinators. The intent of CY 2024 House Bill 2927 is to fund the replacement of fire equipment and gear, including truck chassis.**
 - B. Once a grant is awarded, a Contract and Purchase Order will be issued by the Dept. of Agriculture, Food and Forestry with terms and conditions for payment of awarded amount.
 - C. The Fire Department shall submit an invoice or quote for payment. Payment to the Fire Department could take up to 45 days.
 - D. The Fire Department's respective Rural Fire Coordinator will verify the purchase of the approved items following delivery.
4. If a claim is to replace a vehicle destroyed via burn over or motor vehicle accident, an official accident report and investigation will be required from the appropriate State Agency (OHP, ODAFF-FS, Fire Marshal's Office).
5. Equipment to be replaced with a single value of over \$5,000 must be accompanied by a complete description including make, model, year of manufacture, serial number, and reason for replacement.
6. Vehicle (Cab & Chassis) requests must be accompanied by a complete description including make, model, year of manufacture, serial number, and reason for replacement.
7. Federal Excess Property Program equipment to be replaced must be accompanied by an equipment description, serial number or VIN, and the assigned equipment's AG #.
8. Any handheld or mobile radios must be P-25 compliant or be listed on the SAFECOM Authorized Equipment List.
9. **For more information regarding this grant and applicable purchases contact Tammy Carter, Oklahoma Forestry Services, at 405-288-2385 or tammy.carter@ag.ok.gov**
10. **Submit completed applications by email to tammy.carter@ag.ok.gov or by U.S. mail to Tammy Carter, Oklahoma Forestry Services Community Fire Program, 830 NE 12th Ave., Goldsby, OK 73093**

APPLICATIONS FOR FUNDING WILL BE ACCEPTED UNTIL ALL FUNDS HAVE BEEN OBLIGATED.