



**63<sup>rd</sup> City Council**  
**Mayor Steven J. Gentling**  
**Ward I** – John Wood, Ed Wood    **Ward II** – Jeff Taylor, Brian Bothroyd  
**Ward III** – Gaylord Z. Thomas, Sharyl Padgett

**CITY COUNCIL MEETING**  
63<sup>rd</sup> City Council  
Tuesday, September 6, 2016, 7:00pm  
City Hall Council Chambers  
101 N. 2<sup>nd</sup> Street, Guthrie, Oklahoma, 73044

1. Call to Order.
2. Public Comments, Community Announcements and Recognitions.
3. Consent Agenda  
*All matters listed will be enacted by one motion unless a request is made for discussion by any council member or member of the audience, in which case, the item(s) will be removed from the Consent Agenda and considered separately following this portion of the agenda.*
  - A. Consider approval of minutes of the Regular City Council Meeting held on August 16, 2016..... 1
  - B. Consider approval of the FY15 Annual Financial Statements and Independent Auditor’s Reports ..... 3
  - C. Consider approval of Budget Amendment No. 10, increasing the budget for the General Fund, Fire Fund, Airport Grant Fund, and Airport Fund..... 104
  - D. Consider approval of a Lease Agreement with DCP Midstream for a tract of land located in part of the Northwest Quarter of Section 18-T15N-R2W, known as Forrest Hills Compressor Station (5.42 acres just south of Liberty Lake) ..... 107
  - E. Consider approval to declare property that has reached its useful life, become obsolete and/or is not functioning as surplus property and allow the Purchasing Agent to dispose of said property in a way that is most beneficial to the City of Guthrie ..... 112
  - F. Consider authorizing City staff to contract with Aetna to continue providing medical and life insurance coverage for City employees for fiscal year 2017 ..... 113
  - G. Consider authorizing City staff to contract with MetLife to continue providing dental insurance coverage for City employees for fiscal year 2017 ..... 116
  - H. Consider authorizing City staff to continue to insure the Armory Building at 720 East Logan Avenue at a limit of \$588,290 ..... 118
4. Public Hearing and discussion of the FY 2017 Budget for the General Fund, Guthrie Public Works Authority Fund and miscellaneous funds ..... 122
5. Discussion and possible action on Ordinance No. 3294, amending drainage guidelines for the City of Guthrie and declaring an emergency ..... 127

6. Discussion and possible action on Ordinance No. 3295, amending Chapter 3 of the Guthrie Code of Ordinances, adding Duty of Driver Striking a Pet Animal, and declaring an emergency ..... 141
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10. Discussion and possible action on Ordinance No. 3299, adopting the 2015 International Mechanical Code ..... 153
11. Discussion and possible action on Ordinance No. 3300, adopting the 2015 International Plumbing Code ..... 156
12. Discussion and possible action to appoint Kay Wade to the Guthrie Planning Commission ..... 159
13. Discussion and possible action to renew the terms of L. Davis and J. McClin on the Guthrie Housing Authority Board of Commissioners ..... 162
14. Discussion and possible action on Councilman Bothroyd's appointment of Phil Nichols to the Citizens Rate and Fee Advisory Committee ..... 167
15. Discussion and possible action on Agreement with Myers Engineering for design and construction administration of improvements to the municipal pool..... 169
16. City Manager's Report
17. Requests/comments from members of the City Council
18. Consider approval to convene into Executive Session pursuant to the Authority of Title 25, O.S. 2001, as follows:
  - A. 307(B)(3) for the purpose of discussing the purchase or appraisal of real property (OMES).
  - B. 307(B)(4) for the purpose of discussing the confidential communications between the City Council and its Attorney concerning an pending investigation of claim (Logan County Rural Water District No. 1)
19. Consider action regarding OMES.
20. Consider action regarding Logan County Rural Water District No. 1.
21. Adjournment.

**GUTHRIE PUBLIC WORKS AUTHORITY MEETING**

Tuesday, September 6, 2016 at 7:00pm

City Hall Council Chambers

101 N. 2<sup>nd</sup> Street, Guthrie, Oklahoma, 73044

1. Call to Order.

2. Consent Agenda.

*All matters listed will be enacted by one motion unless a request is made for discussion by any Trustee or member of the audience, in which case, the item(s) will be removed from the Consent Agenda and considered separately following this portion of the agenda.*

- A. Consider approval of minutes of the Regular Guthrie Public Works Authority Meeting held August 16, 2016 ..... 191
- B. Consider approval of the FY15 Annual Financial Statements and Independent Auditor's Reports ..... 3
- C. Consider authorizing City staff to contract with Aetna to continue providing medical and life insurance coverage for City employees for fiscal year 2017..... 113
- D. Consider authorizing City staff to contract with MetLife to continue providing dental insurance coverage for City employees for fiscal year 2017..... 116
- 3. Public Hearing and discussion of the FY 2017 Budget for the General Fund, Guthrie Public Works Authority Fund and miscellaneous funds ..... 193
- 4. Consider approval to convene into Executive Session pursuant to the Authority of Title 25, O.S. 2001, 307(B)(4) for the purpose of discussing the confidential communications between the City Council and its Attorney concerning an pending investigation of claim (Logan County Rural Water District No. 1).
- 5. Consider action regarding Logan County Rural Water District No. 1.
- 6. Adjournment.

MINUTES  
CITY COUNCIL MEETING  
August 16, 2016

The regular meeting of the sixty-third City Council of Guthrie, Oklahoma was posted on Friday, August 12, 2016, before 5:00 p.m. and held Tuesday, August 16, 2016, in the Guthrie City Hall Council Chambers.

Pledge of Allegiance was led by Mayor Steven J. Gentling.

Invocation was given by Pastor Don Riepe, Guthrie Christian Church.

Mayor Gentling called the meeting to order at 7:02 p.m.

Members Present:	Steven J. Gentling	John Wood	Gaylord Thomas
	Jeff Taylor	Sharyl Padgett	Ed Wood
	Brian Bothroyd		

Members Absent: None

Staff Present:	Bruce Johnson	Kim Biggs	Maxine Pruitt
	Don Sweger	Cody Mosley	Jessie Bryan
	Suzette Chang		

Mayor Gentling declared a quorum with all Council Members in attendance.

**Consent Agenda.** Motion by Vice Mayor J. Wood, seconded by Council Member Padgett, moved approval of the Consent Agenda as follows:

- A. Consider approval of minutes of the City Council Workshop held on August 2, 2016.
- B. Consider approval of minutes of the Regular City Council Meeting held on August 2, 2016.
- C. Consider approval to allow the Purchasing Agent to solicit request for proposals for Historic Preservation Project through Community Development Office.

Council Members entered their votes and the votes were displayed with the following results:

Aye: Gentling, J. Wood, Thomas, Taylor, Padgett, E. Wood, Bothroyd  
Nay: None

Mayor Gentling declared the motion carried unanimously.

**Final Plat.** Motion by Council Member E. Wood, seconded by Vice Mayor J. Wood moved approval of final plat for 501 S. Division St. for the construction of a Goodwill store. Council Members entered their votes and the votes were displayed with the following results:

Aye: Gentling, J. Wood, Thomas, Taylor, Padgett, E. Wood, Bothroyd  
Nay: None

Mayor Gentling declared the motion carried unanimously.

**Municipal Pool.** Motion by Vice Mayor J. Wood, seconded by Council Member Thomas, moved approval of the agreement with Myers Engineering for design and construction administration of improvements to the municipal pool. Council Members entered their votes and the votes were displayed with the following results:

Aye: Gentling, J. Wood, Thomas, Taylor, Padgett, E. Wood  
Nay: Bothroyd

Mayor Gentling declared the motion carried with six (6) ayes and one (1) nay.

**City Manager's Report:** No Report

**Requests/Comments from Members of the City Council:** Thanked staff for their hard work; announced upcoming community events; thanked all those involved for the success of Summer Streets; and reminded the community we are accepting applications for several boards and commissions.

**Adjournment.** There being no further business for the Guthrie City Council, Mayor Gentling declared the meeting adjourned at 7:06 p.m.

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Kim Biggs, City Clerk

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Steven J. Gentling, Mayor



**Agenda Item Cover Letter**

**Meeting**

City Council  
 GPWA  
 Other: \_\_\_\_\_

**Date of Meeting**

September 6, 2016

**Contact**

Kim Biggs,  
City Clerk/Treasurer

**Agenda Item**

Consider approval of the FY15 Annual Financial Statements and Independent Auditor’s Reports.

**Summary**

The City of Guthrie is in receipt of the FY 2015 Audit Report prepared by HBC CPAs & Advisors. The firm submitted reports explaining the audited financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Guthrie. The audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City’s basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in the firm’s opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The firm conducted the 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.

<b>Funding Expected</b>	_____ Revenue	_____ Expenditure	<input checked="" type="checkbox"/> N/A
<b>Budgeted</b>	_____ Yes	_____ No	<input checked="" type="checkbox"/> N/A
<b>Account Number</b>	_____	<b>Amount</b>	_____

**Supporting documents attached:**

- Annual Financial Statement and Independent Auditor’s Reports for City and GPWA
- Single Audit Report

**Recommendation**

Approval of the FY15 Annual Financial Statements and Independent Auditor’s Reports.

**Action Needed**      \_\_\_\_\_ Public Hearing       Motion      \_\_\_\_\_ Emergency Clause

The City of  
**Guthrie**

**SINGLE AUDIT REPORTS  
AND SUPPLEMENTARY SCHEDULES**

**SEPTEMBER 30, 2015**

**CITY OF GUTHRIE, OKLAHOMA**

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

To the Honorable Mayor and Members of the City Council  
City of Guthrie, 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 City of Guthrie, Oklahoma, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise City of Guthrie, Oklahoma's basic financial statements, and have issued our report thereon dated June 30, 2016.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered City of Guthrie, 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 Guthrie, Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Guthrie, 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as 2015-01, that we consider to be a significant deficiency.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether City of Guthrie, 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*.

**The City's Response to Finding**

The City's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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.



Oklahoma City, Oklahoma  
June 30, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

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

**Report on Compliance for Each Major Federal Program**

We have audited City of Guthrie, Oklahoma's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City of Guthrie, Oklahoma's major federal programs for the year ended September 30, 2015. City of Guthrie, Oklahoma's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of City of Guthrie, Oklahoma's major federal programs based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Guthrie, Oklahoma's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Guthrie, Oklahoma's compliance.

***Opinion on Each Major Federal Program***

In our opinion, City of Guthrie, 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 September 30, 2015.

**Report on Internal Control over Compliance**

Management of City of Guthrie, Oklahoma is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Guthrie, Oklahoma's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Guthrie, Oklahoma's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

### **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our reports thereon dated June 30, 2016, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Oklahoma City, Oklahoma  
June 30, 2016

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

Federal/State Grantor/Pass through agency Grantor/Program Title	Federal CFDA Number	Agency or Pass Thru Number	Program or Award Amount	Federal Expenditures
<b>FEDERAL ASSISTANCE:</b>				
<u>U.S. DEPARTMENT OF JUSTICE:</u>				
Passed through District Attorney's Council:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAG-LLE-2014	10,000	10,000
Recovery Act - VOCA Crime Victim Assistance Discretionary Grant	16.807		42,318	3,389
Passed through Oklahoma State Bureau of Investigation:				
Bulletproof Vest Partnership Program	16.607	2013 BPV Grant	1,878	1,878
Total U.S. Department of Justice			54,196	15,267
<u>U.S. DEPARTMENT OF TRANSPORTATION:</u>				
Passed through Oklahoma Aeronautics Commission:				
Airport Improvement Program	20.106	3-40-0036-013-2012	1,082,890	106,084
Passed through Oklahoma Department of Transportation:				
Safe Routes to Schools	20.205	SRS-142D(225)ST	200,000	155,030
Total U.S. Department of Transportation			1,282,890	261,114
<u>Institute of Museum &amp; Library Services:</u>				
Passed through Oklahoma Department of Libraries:				
STEM Grant	45.310		3,852	3,852
State Aid	45.310		18,747	18,747
Sub-total CFDA 45.310			22,599	22,599
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Assistance to Firefighters Grant	97.044		10,975	10,975
Flood Recovery Grant	97.036	FEMA-4222-DR-OK	10,649	10,649
Total U.S. Department of Homeland Security			21,624	21,624
<u>U.S. DEPARTMENT OF PROTECTION AGENCY:</u>				
Passed through Oklahoma Department of Environmental Quality:				
State Revolving Fund	66.468	2014 DWSRF ORF-13-0008	527,325	527,325
<b>TOTAL FEDERAL ASSISTANCE</b>			<b>\$ 1,908,634</b>	<b>\$ 847,929</b>

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Guthrie and is presented in accordance with the basis for determining federal awards expended as defined by Section 205 of Circular A-133. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Cont'd)**  
**Year Ended September 30, 2105**

**Notes to Schedule of Expenditures of Federal Awards**

**Note 1. Basis of Presentation**

The schedule of expenditures of federal awards includes the federal grant activity of the City of Guthrie, Oklahoma under programs of the federal government for the year ended September 30, 2015. The information in this schedule is presented in accordance with requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting consistent with the City's basic financial statements.

**CITY OF GUTHRIE**  
**Guthrie, Oklahoma**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**Year Ended September 30, 2015**

**SUMMARY OF AUDITOR'S RESULTS**

1. The independent auditor's report expresses an unqualified opinion on the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Guthrie, Oklahoma.
2. There was one significant deficiency relating to the audit of the financial statements included in the "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*".
3. There were no instances of noncompliance material to the financial statements of the City of Guthrie, which would be required to be reported in accordance with *Government Auditing Standards* and included in the "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*".
4. There were no reportable conditions related to the audit of the major federal award programs reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133".
5. The auditor's report on compliance for the major federal award programs for the City of Guthrie expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that were required to be reported in this schedule in accordance with 2 CFR Part 200, Subpart F.
7. The programs tested as major programs included:
  - Environmental Protection Agency passed through Oklahoma Water Resource Board – CFDA No. 66.468.
8. The threshold used for distinguishing between Types A and B programs was \$300,000.
9. The City of Guthrie did not qualify as a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENT AUDIT**

**Finding 2015-01: Utility Receivables**  
**(Repeat Finding)**

**Criteria:** An objective of an effective internal control system is to ensure accurate and reliable information through reconciliation.

**Condition:** Procedures are not in place to ensure that utility receivables are reconciled to the supporting detailed subsidiary ledgers.

**Cause:** Reconciliation duties are not assigned to specific staff.

**Effect:** Utility receivables may be inaccurate.

**CITY OF GUTHRIE  
Guthrie, Oklahoma**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended September 30, 2015**

**FINDINGS - FINANCIAL STATEMENT AUDIT (continued from previous page)**

**Recommendation:** We recommend that the City implement controls to ensure that monthly reconciliations to the subsidiary ledgers are performed.

**City's Response:** Staff is continuing to work with it's accounting advisors Crawford & Associates with in implementing a new procedure to ensure that utility receivables are reconciled monthly to the supporting detailed subsidiary ledgers.

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

1. None

**CITY OF GUTHRIE  
Guthrie, Oklahoma**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
Year Ended September 30, 2015**

**Finding 2013-01: Utility Receivables  
(Repeat Finding)**

**Criteria:** An objective of an effective internal control system is to ensure accurate and reliable information through reconciliation.

**Condition:** Procedures are not in place to ensure that utility receivables are reconciled to the supporting detailed subsidiary ledgers.

**Cause:** Reconciliation duties are not assigned to specific staff.

**Effect:** Utility receivables may be inaccurate.

**Recommendation:** We recommend that the City implement controls to ensure that monthly reconciliations to the subsidiary ledgers are performed.

**City's Response:** The City still plans to implement a procedure to ensure that quarterly reconciliations to the subsidiary ledgers are performed.

**Status:** See Finding 2015-01.



ANNUAL FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORTS

AS OF AND FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2015

**THE CITY OF GUTHRIE,  
OKLAHOMA**

**ANNUAL FINANCIAL STATEMENTS AND  
INDEPENDENT AUDITOR'S REPORTS**

**AS OF AND FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 2015**

**CITY OF GUTHRIE, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended September 30, 2015**

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**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

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**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

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## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of City of Guthrie, Oklahoma, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Guthrie, Oklahoma, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information and the post-employment benefit plan information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the

required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Guthrie, Oklahoma's basic financial statements. The other supplementary information, as listed in the accompanying table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. The other supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2016, on our consideration of the City of Guthrie, 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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Guthrie, Oklahoma's internal control over financial reporting and compliance.



Oklahoma City, Oklahoma  
June 30, 2016

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**MANAGEMENT DISCUSSION AND ANALYSIS**

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Our discussion and analysis of the City of Guthrie’s financial performance provides an overview of the City’s financial activities for the fiscal year ended September 30, 2015. Please read it in conjunction with the City’s financial statements, which follow this section.

***FINANCIAL HIGHLIGHTS***

- For the fiscal year ended September 30, 2015, the City’s total net position increased by \$414,233 from the prior year restated net position.
- During the year, the City’s expenses for governmental activities were \$9.3 million and were funded by program revenues of \$3.2 million and further funded with taxes and other general revenues that totaled \$6.4 million.
- In the City’s business-type activities, such as utilities, expenses exceed program revenues by \$27,686.
- Sales and use taxes decreased by \$172,973 or 3.4% from the prior fiscal year. Considering the City’s sales tax rate of 3.00% in effect for both years, this translates into a decrease in taxable sales of \$5,765,767 million from the prior year.
- At September 30, 2015, the General Fund reported an unassigned fund balance of \$401,795, which is a decrease of 42.8% from the prior year unassigned fund balance due to the increase in committed fund balance for the rainy day fund.
- For budgetary reporting purposes, the General Fund reported revenues over estimates of \$112,992 or 1.7%, while expenditures were under the final appropriations by \$481,740 or 8.5%.

***OVERVIEW OF THE FINANCIAL STATEMENTS***

The financial statements presented herein include all of the activities of the City of Guthrie (the “City”) and its component units using the integrated approach as prescribed by GASB Statements No. 14, 34, 39 and 61. Included in this report are government-wide statements for each of two categories of activities – governmental and business-type. The government-wide financial statements present the complete financial picture of the City from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities and business type activities separately and combined. These statements include all assets of the City (including infrastructure capital assets), and deferred outflows as well as all liabilities (including all long-term debt), and deferred inflows.

**About the City**

The City of Guthrie is an incorporated municipality with a population of approximately 10,191 located in central Oklahoma. The City is a home rule charter form of government and operates under a charter that provides for three branches of government:

- Legislative – the City Council is a seven-member governing body elected by the citizens
- 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, health and welfare, street and alley maintenance, parks and recreation, and certain utility services including water, wastewater, and sanitation.

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***The City's Financial Reporting Entity***

This annual report includes all activities for which the City of Guthrie City Council is fiscally responsible. These activities, defined as the City's financial reporting entity, are operated within separate legal entities that make up the primary government.

The City's financial reporting entity includes the primary government (City of Guthrie) and the component units as follows:

- **The City of Guthrie** – that operates the public safety, health and welfare, streets and highways, parks and recreation, and administrative activities
- **The City of Guthrie Public Works Authority** – (blended) that operates the water, sewer, and sanitation services of the City
- **The Guthrie Industrial Development Authority** – (blended) that operates to finance, develop and promote industrial development activities.
- **The Guthrie Public Transportation Authority** – (currently inactive) that, when active, operates to finance, acquire, construct, operate and provide improvements, services or facilities of the City.
- **The Guthrie Transportation Authority** – that operates to furnish and supply facilities, property and equipment for transportation needs regarding tourism.

**Using This Annual Report**

This annual report is presented in a format that substantially meets the presentation requirements of the Governmental Accounting Standards Board (GASB) in accordance with generally accepted accounting principles. The presentation includes financial statements that communicate the City's financial condition and changes therein at two distinct levels:

- **The City as a Whole** (a government-wide presentation)
- **The City's Funds** (a presentation of the City's major and aggregate non-major funds)

The City's various government-wide and fund financial statements are presented throughout this annual report and are accompanied by:

- **Management's Discussion and Analysis** – that provides useful analysis that facilitates a better understanding of the City's financial condition and changes therein.
- **Footnotes** - that elaborate on the City's accounting principles used in the preparation of the financial statements and further explain financial statement elements
- **Supplemental Information** – that provide additional information about specified elements of the financial statements, such as budgetary comparison information

## **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 and deferred outflows and 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 is 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.

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

- **Governmental activities** -- Most of the City's basic services are reported here, including the police, fire, general administration, streets, and parks. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.
- **Business-type activities** -- The City charges a fee to customers to help cover all or most of the cost of certain services it provides. The City's water, wastewater, and sanitation activities are reported here.

### **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.

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*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 Statement of Net Position, the Statement of Revenues, Expenses and Changes in Fund Net Position and Statement of Cash Flows. 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.

**A FINANCIAL ANALYSIS OF THE CITY AS A WHOLE**

**Net Position**

Net position may serve over time as a useful indicator of a government’s financial position. The City’s combined net position increased from \$31.9 million to \$27.3 million between fiscal years 2014 and 2015, due to the impact of the inclusion of non-current liabilities related to unfunded pension activity and related deferred inflows and deferred outflows, caused by the implementation of new GASB pension statements 68 and 71.

**TABLE 1**  
**NET POSITION (In Thousands)**

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	*			*			*		
	2015	2014		2015	2014		2015	2014	
Current assets	\$ 5,691	\$ 5,457	4%	\$ 2,884	\$ 2,934	-2%	\$ 8,575	\$ 8,391	2%
Capital assets, net	15,886	16,328	-3%	29,200	29,661	-2%	45,086	45,989	-2%
Other non-current assets	-	-	0%	134	148	-9%	134	148	-9%
<b>Total assets</b>	<u>21,577</u>	<u>21,785</u>	-1%	<u>32,218</u>	<u>32,743</u>	-2%	<u>53,795</u>	<u>54,528</u>	-1%
Deferred outflows of resources	1,218	-	100%	96	-	100%	1,314	-	100%
Current liabilities	675	722	-7%	1,514	1,567	-3%	2,189	2,289	-4%
Non-current liabilities	6,175	1,220	406%	18,206	19,154	-5%	24,381	20,374	20%
<b>Total liabilities</b>	<u>6,850</u>	<u>1,942</u>	253%	<u>19,720</u>	<u>20,721</u>	-5%	<u>26,570</u>	<u>22,663</u>	17%
Deferred inflows of resources	1,117	-	100%	135	-	100%	1,252	-	100%
Net position									
Net investment in capital assets	15,567	15,567	0%	10,096	9,577	5%	25,663	25,144	2%
Restricted	2,244	2,488	-10%	146	120	22%	2,390	2,608	-8%
Unrestricted	(2,984)	1,788	-267%	2,217	2,324	-5%	(767)	4,112	-119%
<b>Total net position</b>	<u>\$ 14,827</u>	<u>\$ 19,843</u>	-25%	<u>\$ 12,459</u>	<u>\$ 12,021</u>	4%	<u>\$ 27,286</u>	<u>\$ 31,864</u>	-14%

\* prior year not restated for MD&A purposes

The largest portion of the City’s net position reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that is still outstanding. For 2015, this net investment in capital assets amounted to \$25.7 million. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

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A major portion of the City's net position, \$2.4 million, also represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position is available to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position for both the governmental and business-type activities.

The 267% decrease in governmental unrestricted net position is due to the implementation of GASB Pension Statements 68 and 71 in the current year.

**Changes in Net Position**

For the year ended September 30, 2015, net position of the primary government changed as follows:

**TABLE 2  
CHANGES IN NET POSITION (In Thousands)**

	Governmental Activities		% Inc. (Dec.)	Business-Type Activities		% Inc. (Dec.)	Total		% Inc. (Dec.)
	2015	2014		2015	2014		2015	2014	
<b>Revenues</b>									
Charges for service	\$ 2,231	\$ 1,753	27%	\$ 5,540	\$ 5,257	5%	\$ 7,771	\$ 7,010	11%
Operating grants and contributions	677	599	13%	11	-	100%	688	599	15%
Capital grants and contributions	271	658	-59%	-	-	-	271	658	-59%
Taxes	5,592	5,799	-4%	-	-	-	5,592	5,799	-4%
Intergovernmental revenue	152	148	3%	-	-	-	152	148	3%
Investment income	10	8	25%	12	16	-25%	22	24	-8%
Miscellaneous	786	304	159%	23	185	-88%	809	489	65%
<b>Total revenues</b>	<b>9,719</b>	<b>9,269</b>	<b>5%</b>	<b>5,586</b>	<b>5,458</b>	<b>2%</b>	<b>15,305</b>	<b>14,727</b>	<b>4%</b>
<b>Expenses</b>									
General government	1,873	1,963	-5%	-	-	-	1,873	1,963	-5%
Public safety	4,813	4,649	4%	-	-	-	4,813	4,649	4%
Streets	829	838	-1%	-	-	-	829	838	-1%
Culture, parks and recreation	901	873	3%	-	-	-	901	873	3%
Airport	771	717	8%	-	-	-	771	717	8%
Economic development	85	68	25%	-	-	-	85	68	25%
Interest on long-term debt	40	36	11%	-	-	-	40	36	11%
Water	-	-	-	3,080	2,874	7%	3,080	2,874	7%
Wastewater	-	-	-	1,336	1,390	-4%	1,336	1,390	-4%
Sanitation	-	-	-	1,162	1,270	-9%	1,162	1,270	-9%
<b>Total expenses</b>	<b>9,312</b>	<b>9,144</b>	<b>2%</b>	<b>5,578</b>	<b>5,534</b>	<b>1%</b>	<b>14,890</b>	<b>14,678</b>	<b>1%</b>
Excess (deficiency) before transfers	407	125	226%	8	(76)	-111%	415	49	747%
Transfers	(451)	152	-397%	451	(152)	-397%	-	-	0%
<b>Change in net position</b>	<b>(44)</b>	<b>277</b>	<b>-116%</b>	<b>459</b>	<b>(228)</b>	<b>-301%</b>	<b>415</b>	<b>49</b>	<b>747%</b>
<b>Beginning net position (restated for 2015)</b>	<b>14,870</b>	<b>19,566</b>	<b>-24%</b>	<b>12,001</b>	<b>12,249</b>	<b>-2%</b>	<b>26,871</b>	<b>31,815</b>	<b>-16%</b>
<b>Ending net position</b>	<b>\$ 14,826</b>	<b>\$ 19,843</b>	<b>-25%</b>	<b>\$ 12,460</b>	<b>\$ 12,021</b>	<b>4%</b>	<b>\$ 27,286</b>	<b>\$ 31,864</b>	<b>-14%</b>

\*prior year not restated for MD&A purposes

Explanations for changes in excess of 20% and \$100,000 are as follows:

*Governmental Activities:*

Charges for services increased by 27% due mostly to ambulance fee revenue.

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Capital grants and contributions revenue decreased 59% due to a large airport grant in prior year.

Miscellaneous revenue increased 159% due to a forgiveness of an OWRB loan in the current year.  
 Transfers decreased 116% due to an operating transfer from Business-type to Governmental activities in prior year.

*Business-Type Activities:*

Miscellaneous Revenue decreased 88% due to insurance proceeds in prior year.

Transfers decreased 116% due to an operating transfer from Business-type to Governmental activities in prior year.

**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.

**TABLE 3**  
**Net Revenue (Expense) of Governmental Activities**  
**(In Thousands)**

	<u>Total Expense</u>		<u>% Inc.</u> <u>(Dec.)</u>	<u>Net Revenue</u>		<u>% Inc.</u> <u>(Dec.)</u>
	<u>of Services</u>			<u>(Expense)</u>		
	*			*		
	<u>2015</u>	<u>2014</u>		<u>2015</u>	<u>2014</u>	
General government	\$ 1,874	\$ 1,963	-5%	(\$1,611)	(\$1,820)	11%
Public safety	4,813	4,649	4%	(2,675)	(3,019)	11%
Streets	829	838	-1%	(487)	(508)	4%
Culture, parks and recreation	901	873	3%	(710)	(728)	2%
Airport	770	717	7%	(523)	45	-1262%
Economic development	85	68	25%	(85)	(68)	-25%
Interest on long-term debt	40	36	11%	(40)	(36)	-11%
<b>Total</b>	<u>\$ 9,312</u>	<u>\$ 9,144</u>	2%	<u>(\$6,131)</u>	<u>(\$6,134)</u>	0%

\* prior year not restated for MD&A purposes

Explanations for significant changes are listed above under Table 2.

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**TABLE 4**  
**Net Revenue (Expense) of Business-Type Activities**  
**(In Thousands)**

	Total Expense of Services		% Inc. Dec.	Net Revenue (Expense) of Services		% Inc. Dec.
	*			*		
	<u>2015</u>	<u>2014</u>		<u>2015</u>	<u>2014</u>	
Water	\$ 3,080	\$ 2,874	7%	\$ (78)	\$ (39)	-100%
Wastewater	1,336	1,390	-4%	(127)	(256)	50%
Sanitation	1,162	1,270	-9%	177	19	832%
<b>Total</b>	<b>\$ 5,578</b>	<b>\$ 5,534</b>	1%	<b>\$ (28)</b>	<b>\$ (276)</b>	90%

\* prior year not restated for MD&A purposes

The City's business-type activities include utility services for water, wastewater, and sanitation.

## A FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As the City completed its 2015 fiscal year, the governmental funds reported a combined fund balance of \$5.1 million or a 3.2% increase due to a transfer from enterprise funds. The enterprise funds reported combined net position of \$12.5 million or a 3.8% increase from 2014 due to capital contributions.

Other fund highlights include:

- For the year ended September 30, 2015, the General Fund's total fund balance increased by \$401,722 or 15.1%.
- \$449,814 of fund balance in the General Fund is restricted for specific purposes while an additional \$1.7 million is committed for stabilization, and \$0.5 million is currently assigned for various purposes.

### General Fund Budgetary Highlights

Over the course of the year, the City Council revised the General Fund budget various times. The revised budget included an increase in overall revenue projections (including transfers in) of 0.08% or \$7,001 and an increase in appropriations (including transfers out) of 0.1% or \$473,761. Actual revenues and transfers were over estimates by \$89,201 or 1.1%, while expenditures and transfers were under final appropriations by \$206,248 or 2.5%.

## CAPITAL ASSET AND DEBT ADMINISTRATION

### Capital Assets

At the end of September 30, 2015, the City had \$45 million invested in capital assets, net of depreciation, including police and fire equipment, buildings, park facilities, streets, and water lines and sewer lines. (See Table 5). This represents a net decrease of approximately \$0.9 million over last year.

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**TABLE 5  
Capital Assets  
(In Thousands)  
(Net of accumulated depreciation)**

	<b>Governmental</b>		<b>Business-Type</b>		<b>Total</b>	
	<b>Activities</b>		<b>Activities</b>			
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Land	\$ 1,642	\$ 1,642	\$ 715	\$ 715	\$ 2,357	\$ 2,357
Buildings	1,814	1,893	15,451	15,911	17,265	17,804
Imp. other than buildings	3,361	3,633	70	79	3,431	3,712
Machinery, furniture and equipment	1,098	1,216	2,418	1,079	3,516	2,295
Infrastructure	7,671	7,808	-	-	7,671	7,808
Utility property	-	-	10,487	10,539	10,487	10,539
Construction in progress	300	135	58	1,337	358	1,472
<b>Totals</b>	<u>\$ 15,886</u>	<u>\$ 16,327</u>	<u>\$ 29,199</u>	<u>\$ 29,660</u>	<u>\$ 45,085</u>	<u>\$ 45,987</u>

This year's more significant capital asset additions included:

Cottonwood pump project	\$1,206,769
Town of Coyle Waterline extension	561,920

See Note 4 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 \$20.8 million in long-term debt outstanding which represents a \$1 or 4.8% decrease from the prior year. The City's changes in long-term debt by type of debt are as follows:

**TABLE 6  
Long-Term Debt  
(In Thousands)**

	<b>Governmental</b>		<b>Business-Type</b>		<b>Total</b>		<b>Total Percentage Change</b>
	<b>Activities</b>		<b>Activities</b>				
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	
Accrued absences	\$ 540	\$ 456	\$ 51	\$ 50	\$ 591	\$ 506	16.8%
Revenue bonds	-	-	2,620	2,835	2,620	2,835	-7.6%
Notes payable	160	162	16,268	17,249	16,428	17,411	-5.6%
Refundable grant obligation	105	118	-	-	105	118	-11.0%
Capital leases	594	599	-	-	594	599	-0.8%
<b>Totals</b>	<u>\$ 1,399</u>	<u>\$ 1,335</u>	<u>\$ 18,939</u>	<u>\$ 20,134</u>	<u>\$ 20,338</u>	<u>\$ 21,469</u>	-5.3%

See Note 5 to the financial statements for more detail information on the City's long-term debt and changes therein.

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**The Economic Outlook**

In Fiscal Year 2016-17 the City of Guthrie and Guthrie Public Works Authority developed the budget with defined goals and conservative revenue projections. The adopted Fiscal Year 2016 budget, including all funds and transfers, is \$23,539,501 compared to \$23,837,573 originally budgeted in Fiscal Year 2015, a reduction of \$298,072. The City of Guthrie's primary sources of revenues are sales tax and utility revenues. The Fiscal Year 2016 Budget does predict a growth in sales tax over that was budgeted in Fiscal Year 2015. The challenges for Fiscal Year 2015-16 Budget included rising costs to provide utility services and future infrastructure needs of the City.

**Contacting the City's Financial Management**

This report is designed to provide our citizens, taxpayers, customers and creditors with an understanding of the City's finances and to demonstrate the City's accountability for the resources it receives. If you have questions about this report or need additional financial information, contact the City's Treasurer at 101 North Second Guthrie, Oklahoma 73044 or telephone at 405-282-2489.

**CITY OF GUTHRIE, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended September 30, 2015**

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**BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE**

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

**Statement of Net Position– September 30, 2015**

	<u>Governmental</u> <u>Activities</u>	<u>Business-type</u> <u>Activities</u>	<u>Total</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,983,242	\$ 1,886,266	\$ 5,869,508
Investments	449,814	99,000	548,814
Accounts receivable, net of allowance	354,506	704,018	1,058,524
Internal balances	(129,619)	129,619	-
Due from other governmental agencies	873,730	-	873,730
Notes receivable, net of allowance (Note 3)	45,936	133,585	179,521
Net pension asset	112,988	65,622	178,610
Capital Assets:			
Land and construction in progress	1,942,239	772,861	2,715,100
Other capital assets, net of depreciation	13,943,613	28,426,819	42,370,432
Total Assets	<u>21,576,449</u>	<u>32,217,790</u>	<u>53,794,239</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	<u>1,217,635</u>	<u>95,917</u>	<u>1,313,552</u>
<b>LIABILITIES</b>			
Accounts payable and accrued expenses	199,152	57,583	256,735
Accrued interest payable	-	29,415	29,415
Due to depositors	-	399,368	399,368
Due to bondholders	26,611	-	26,611
Long-term liabilities			
Due within one year	449,688	1,027,313	1,477,001
Due in more than one year	1,345,824	18,205,522	19,551,346
Net pension liability	4,829,032	-	4,829,032
Total liabilities	<u>6,850,307</u>	<u>19,719,201</u>	<u>26,569,508</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred amounts related to pensions	<u>1,117,201</u>	<u>134,645</u>	<u>1,251,846</u>
<b>NET POSITION</b>			
Net investment in capital assets	15,567,131	10,096,358	25,663,489
Restricted for:			
Capital projects	2,003,273	-	2,003,273
Debt Service	455	146,359	146,814
Other projects	239,853	-	239,853
Unrestricted	(2,984,136)	2,217,144	(766,992)
Total net position	<u>\$ 14,826,576</u>	<u>\$ 12,459,861</u>	<u>\$ 27,286,437</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

**Statement of Activities –Year Ended September 30, 2015**

Functions/Programs	Expenses	Indirect Expense Allocation	Program Revenue			Net (Expense) Revenue and Changes in Net Position		
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
<b>Primary government</b>								
Governmental Activities								
General Government	\$ 1,873,556	\$ -	\$ 261,088	\$ 1,150	\$ -	\$ (1,611,318)	\$ -	\$ (1,611,318)
Public Safety	4,812,715	-	1,425,159	547,154	165,030	(2,675,372)	-	(2,675,372)
Streets	828,800	-	237,428	103,989	-	(487,383)	-	(487,383)
Culture and Recreation	900,856	-	166,077	24,462	-	(710,317)	-	(710,317)
Airport	770,567	-	141,451	-	106,066	(523,050)	-	(523,050)
Economic Development	85,380	-	-	-	-	(85,380)	-	(85,380)
Interest on Long-term debt	39,893	-	-	-	-	(39,893)	-	(39,893)
Total governmental activities	<u>9,311,767</u>	<u>-</u>	<u>2,231,203</u>	<u>676,755</u>	<u>271,096</u>	<u>(6,132,713)</u>	<u>-</u>	<u>(6,132,713)</u>
Business-Type Activities:								
Water	2,183,558	896,354	2,991,532	10,649	-	-	(77,731)	(77,731)
Wastewater	748,803	587,440	1,209,227	-	-	-	(127,016)	(127,016)
Sanitation	953,260	208,833	1,339,154	-	-	-	177,061	177,061
General Government	566,962	(566,962)	-	-	-	-	-	-
Administration	359,799	(359,799)	-	-	-	-	-	-
Line Maintenance	758,973	(758,973)	-	-	-	-	-	-
Meter Operations	6,893	(6,893)	-	-	-	-	-	-
Total business-type activities	<u>5,578,248</u>	<u>-</u>	<u>5,539,913</u>	<u>10,649</u>	<u>-</u>	<u>-</u>	<u>(27,686)</u>	<u>(27,686)</u>
Total primary government	<u>\$ 14,890,015</u>	<u>\$ -</u>	<u>\$ 7,771,116</u>	<u>\$ 687,404</u>	<u>\$ 271,096</u>	<u>\$ (6,132,713)</u>	<u>\$ (27,686)</u>	<u>\$ (6,160,399)</u>
<b>General revenues:</b>								
Taxes:								
Sales and use taxes						\$ 4,916,675	\$ -	\$ 4,916,675
Franchise taxes and public service taxes						517,988	-	517,988
Hotel/motel taxes						157,725	-	157,725
Intergovernmental revenue not restricted to specific programs						151,974	-	151,974
Unrestricted investment earnings						9,962	11,676	21,638
Miscellaneous						785,820	22,812	808,632
Transfers						(451,305)	451,305	-
Total general revenues and transfers						<u>6,088,839</u>	<u>485,793</u>	<u>6,574,632</u>
Change in net position						(43,874)	458,107	414,233
Net position - beginning (restated)						14,870,450	12,001,754	26,872,204
Net position - ending						<u>\$ 14,826,576</u>	<u>\$ 12,459,861</u>	<u>\$ 27,286,437</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended September 30, 2015**

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**BASIC FINANCIAL STATEMENTS - GOVERNMENTAL FUNDS**

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

**Governmental Funds Balance Sheet - September 30, 2015**

	<b>General Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,034,384	\$ 1,948,858	\$ 3,983,242
Investments	449,814	-	449,814
Receivable from other governments	710,322	163,408	873,730
Due from other funds	69,241	155,943	225,184
Taxes receivable, net	66,833	34,680	101,513
Court fines receivable, net	71,460	-	71,460
Ambulance receivable, net	130,593	-	130,593
Utilities receivable, net	-	50,940	50,940
Note receivable, net	-	45,936	45,936
Total assets	<u>\$ 3,532,647</u>	<u>\$ 2,399,765</u>	<u>\$ 5,932,412</u>
 <b>LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES</b>			
Liabilities:			
Accounts payable	\$ 18,611	\$ -	\$ 18,611
Accrued payroll payable	178,367	-	178,367
Due to other funds	162,076	192,727	354,803
Due to bondholders	26,611	-	26,611
Payable to other governments	2,003	-	2,003
Other payables	170	-	170
Total liabilities	<u>387,838</u>	<u>192,727</u>	<u>580,565</u>
Deferred inflows of resources:			
Deferred revenue	87,457	180,564	268,021
Fund balances:			
Restricted	449,814	1,793,767	2,243,581
Committed	1,718,271	-	1,718,271
Assigned	487,472	232,707	720,179
Unassigned	401,795	-	401,795
Total fund balances	<u>3,057,352</u>	<u>2,026,474</u>	<u>5,083,826</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 3,532,647</u>	<u>\$ 2,399,765</u>	<u>\$ 5,932,412</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
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**Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances – Year Ended September 30, 2015**

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>			
Taxes	\$ 5,434,663	\$ 157,725	\$ 5,592,388
Intergovernmental	1,128,951	39,411	1,168,362
Licenses and permits	194,250	-	194,250
Charges for services	1,419,128	258,850	1,677,978
Fees and fines	221,189	-	221,189
Investment earnings	8,947	1,016	9,963
Miscellaneous	322,912	9,539	332,451
Total revenues	<u>8,730,040</u>	<u>466,541</u>	<u>9,196,581</u>
<b>EXPENDITURES</b>			
Current:			
General government	1,791,119	15,894	1,807,013
Public safety	4,848,600	-	4,848,600
Public works	589,607	-	589,607
Culture and recreation	685,721	54,811	740,532
Economic development	89,422	-	89,422
Airport	143,609	-	143,609
Capital outlay	224,518	1,455,789	1,680,307
Debt service:			
Principal	-	161,490	161,490
Interest and other charges	-	14,950	14,950
Total expenditures	<u>8,372,596</u>	<u>1,702,934</u>	<u>10,075,530</u>
Excess (deficiency) of revenues over expenditures	<u>357,444</u>	<u>(1,236,393)</u>	<u>(878,949)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from long-term debt	-	530,045	530,045
Proceeds from capital leases	-	129,239	129,239
Transfers in	1,903,117	345,555	2,248,672
Transfers out	(1,858,839)	(10,241)	(1,869,080)
Total other financing sources and uses	<u>44,278</u>	<u>994,598</u>	<u>1,038,876</u>
Net change in fund balances	401,722	(241,795)	159,927
Fund balances - beginning	2,655,630	2,268,269	4,923,899
Fund balances - ending	<u>\$ 3,057,352</u>	<u>\$ 2,026,474</u>	<u>\$ 5,083,826</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
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**Reconciliation of Governmental Funds and Government-Wide Financial Statements:**

Total fund balance, governmental funds	\$	5,083,826
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 this fund financial statement, but are reported in the governmental activities of the Statement of Net Position.		15,885,852
Net pension asset not reported in the funds		112,988
Pension related deferred outflows not reported in the funds		1,217,635
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds.		268,021
Net pension liability		(4,829,032)
Some liabilities (such as Notes Payable, Capital Lease Contract Payable, Long-term Compensated Absences and Net OPEB Obligation), are not due and payable in the current period and are not included in the fund financial statement, but are included in the governmental activities of the Statement of Net Position.		(1,795,513)
Pension related deferred inflows not reported in the funds		(1,117,201)
		14,826,576
Net Position of Governmental Activities in the Statement of Net Position	\$	14,826,576

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

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**Reconciliation of Governmental Funds and Government-Wide Financial Statements:**

Net change in fund balances - total governmental funds:	\$	159,927
<p>Amounts reported for Governmental Activities in the Statement of Activities are different because:</p>		
<p>Governmental funds report outlays for capital assets as expenditures because such outlays use current financial resources. In contrast, the Statement of Activities reports only a portion of the outlay as expense. The outlay is allocated over the assets' estimated useful lives as depreciation expense for the period.</p>		
Capital asset purchases capitalized		746,128
Depreciation expense		(1,187,859)
<p>Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:</p>		
Change in deferred revenue		17,816
<p>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:</p>		
Principal payments on long-term debt		148,304
Proceeds of long-term debt		(129,239)
<p>In the Statement of Activities, the net cost of pension benefits earned is calculated and is reported as pension expense. The fund financial statements report pension contributions as pension expenditures. This amount represents the difference between pension contributions and calculated pension expense.</p>		
		356,701
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and these are not reported as expenditures in governmental funds:</p>		
Change in accrued interest payable		
Change in OPEB liability		(71,963)
Change in accrued compensated absences		(83,689)
Change in net position of governmental activities	\$	<u>(43,874)</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA  
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**BASIC FINANCIAL STATEMENTS - PROPRIETARY FUNDS**

**CITY OF GUTHRIE, OKLAHOMA**  
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**Proprietary Funds Statement of Net Position - September 30, 2015**

	<b><u>Guthrie Public</u></b> <b><u>Works Authority</u></b>
<b>ASSETS</b>	
Current assets:	
Cash and cash equivalents	\$ 1,436,568
Restricted:	
Cash and cash equivalents	449,698
Investments	99,000
Due from other funds	134,115
Accounts receivable, net	704,018
Notes receivable, net	15,931
Total current assets	<u>2,839,330</u>
Non-current assets:	
Notes receivable	117,654
Net pension asset	65,622
Capital assets:	
Land and construction in progress	772,861
Other capital assets, net of accumulated depreciation	28,426,819
Total non-current assets	<u>29,382,956</u>
Total assets	<u>32,222,286</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred amounts related to pensions	<u>95,917</u>
 <b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	28,541
Salaries payable	29,042
Accrued interest payable	29,415
Due to other funds	4,496
Deposits subject to refund	399,368
Compensated absences	5,046
Notes payable	1,022,267
Total current liabilities	<u>1,518,175</u>
Non-current liabilities:	
Compensated absences	45,411
Notes payable	18,081,055
Net OPEB obligation	79,056
Total non-current liabilities	<u>18,205,522</u>
Total liabilities	<u>19,723,697</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred amounts related to pensions	<u>134,645</u>
 <b>NET POSITION</b>	
Net investment in capital assets	10,096,358
Restricted for debt service	146,359
Unrestricted	2,217,144
Total net position	<u>\$ 12,459,861</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA**  
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**Proprietary Funds Statement of Revenues, Expenses, and Changes in Net Position - Year Ended September 30, 2015**

	<b><u>Guthrie Public Works Authority</u></b>
<b>REVENUES</b>	
Water	\$ 2,991,532
Sewer	1,209,227
Sanitation	1,339,154
Rents and royalties	14,665
Miscellaneous	8,147
Total operating revenues	5,562,725
<b>OPERATING EXPENSES</b>	
General government	578,188
Administration	268,789
Water	682,311
Wastewater	328,513
Sanitation	807,892
Landfill operations	100,878
Line maintenance	586,781
Meter operations	79
Municipal pool	13,976
Depreciation	1,386,071
Total Operating Expenses	4,753,478
Operating income	809,247
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest and investment revenue	11,676
Operating grants and contributions	10,649
Interest expense	(824,770)
Total non-operating revenue (expenses)	(802,445)
Income before contributions and transfers	6,802
Capital contributions	830,897
Transfers in	1,542,876
Transfers out	(1,922,468)
Change in net position	458,107
Total net position - beginning (restated)	12,001,754
Total net position - ending	\$ 12,459,861

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA**  
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**Proprietary Funds Statement of Cash Flows - Year Ended September 30, 2015**

	<u>Guthrie Public Works Authority</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Receipts from customers	\$ 5,503,229
Payments to suppliers and employees	(3,468,343)
Receipts of notes receivable	131,708
Receipts of customer meter deposits	136,512
Refunds of customer meter deposits	(106,138)
Interfund receipts/payments	<u>(32,662)</u>
<b>Net cash provided by operating activities</b>	<u>2,164,306</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Transfers from other funds	1,542,876
Transfers to other funds	<u>(1,922,468)</u>
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>(379,592)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Purchases of capital assets	(94,123)
Proceeds from capital grant	10,649
Principal paid on debt	(980,856)
Interest and fiscal agent fees paid on debt	<u>(821,867)</u>
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>(1,886,197)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of investments	(117,654)
Interest and dividends	<u>11,676</u>
<b>Net cash provided by investing (used in) activities</b>	<u>(105,978)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>	(207,461)
<b>Balances - beginning of year</b>	<u>2,093,727</u>
<b>Balances - end of year</b>	<u>\$ 1,886,266</u>
<b>Reconciliation to Statement of Net Position:</b>	
Cash and cash equivalents	\$ 1,436,568
Restricted cash and cash equivalents - current	449,698
Total cash and cash equivalents, end of year	<u>\$ 1,886,266</u>
(Continued)	
<b>Reconciliation of operating income to net cash provided by Operating Activities:</b>	
Operating income	\$ 809,247
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation expense	1,386,071
Change in assets and liabilities:	
Due from other funds	(36,632)
Due to other funds	3,970
Accounts receivable	(59,496)
Other receivable	131,708
Accounts payable	(67,540)
Net pension liability	(46,103)
Accrued salaries payable	1,364
Net OPEB obligation	9,982
Deposits subject to refund	30,374
Accrued compensated absences	1,361
<b>Net cash provided by operating activities</b>	<u>\$ 2,164,306</u>
<b>Noncash activities:</b>	
Contributed capital assets	\$ 830,897
	<u>\$ 830,897</u>

See accompanying notes to the basic financial statements.

**CITY OF GUTHRIE, OKLAHOMA  
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**FOOTNOTES TO THE BASIC FINANCIAL STATEMENTS**

**Footnotes to the Basic Financial Statements:**

**1. Summary of Significant Accounting Policies**

**A. Financial Reporting Entity**

The City's financial reporting entity includes the primary government (City of Guthrie) and the blended component units as noted below. This annual report includes all activities for which the City of Guthrie City Council/Manager is fiscally responsible.

In determining the financial reporting entity, the City complies with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 14, "The Financial Reporting Entity" and GASB Statement No. 61, "The Financial Reporting Entity: Omnibus – An Amendment of GASB Statement No. 14 and No. 34" and includes all component units for which the City is financially accountable.

**The City of Guthrie** – that provides the public safety, health and welfare, streets and highways, parks and recreation, and administrative activities.

The City of Guthrie has a population of approximately 10,191 located in central Oklahoma. The City is a Council/Manager form of government that provides for three branches of government:

- Legislative – the City Council is the governing body elected by the citizens
- 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, street maintenance, culture, parks and recreation, airport, and certain utility services including water, wastewater, and sanitation.

**Component Units:**

- **The City of Guthrie Public Works Authority** –(Blended) that operates the water, sewer, and sanitation services of the City.
- **The Guthrie Industrial Development Authority** –(Blended) that operates to finance, develop and promote industrial development activities.
- **The Guthrie Public Transportation Authority** – (Currently inactive) that when active, operates to finance, acquire, construct, operate and provide improvements, services or facilities of the City.
- **The Guthrie Transportation Authority** – that operates to furnish and supply facilities, property and equipment for transportation needs regarding tourism.

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 for 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.

**B. 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 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.

Program revenues in the Statement of Activities are revenues that 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, Ambulance – fines and forfeitures, ambulance fees, fire run charges, 911 revenue and restricted operating and capital grants.
- Airport – rental fees, reimbursements from the City of Edmond, and capital grants.
- Streets – Commercial vehicle and gasoline excise tax shared by the State and other restricted operating grants.
- Culture, and recreation – cemetery revenues, lake fees, pool fees, library fees, operating and capital grants.
- General Government – licenses and permits, abatement fees, and restricted operating grants.

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 include:

Major Fund:

General Fund

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

Special Revenue Funds:

- Guthrie/Oklahoma City Waterline Fund – accounts for the cost of developing a reliable source of water for the City and making certain other capital improvements to the municipal water and sewer systems.
- Hotel/Motel Tax Fund – accounts for hotel/motel tax revenues to be used in parks and promotion of tourism.
- Cemetery Care Fund – accounts for 12.5% of cemetery revenue restricted by State law for cemetery capital improvements.
- USDA Rural Development Fund – accounts for a Rural Business Enterprise grant to provide a revolving loan fund for small businesses.

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- Guthrie Industrial Development Authority – accounts for activity related to economic development and repayment of refundable grant obligation from the proceeds of a long-term note receivable.
- Grant Fund – accounts for grant activity.

Capital Project Fund – accounts for various capital projects.

Debt Service Fund – accounts for funds restricted for debt service.

The governmental funds are reported on the modified accrual basis of accounting. 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 is considered a major fund and therefore displayed in a separate column. All other governmental funds are considered non-major funds and are aggregated under the column titled Other Governmental Funds.

*Proprietary Funds:*

The City's proprietary funds and are reported on the accrual basis of accounting and economic resources measure focus include:

**Enterprise Fund**

- Guthrie Public Works Authority Fund that accounts for the activities of the public trust in providing water, sewer, and sanitation services to the public.

For purposes of the statement of revenues, expenses and changes in fund net position, operating revenues and expenses are considered those whose cash flows are related to operating activities, while revenues and expenses related to financing, capital and investing activities are reported as non-operating or transfers and contributions.

**C. Measurement Focus and Basis of Accounting**

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

**Measurement Focus**

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

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

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

### **Basis of Accounting**

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

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter (within 60 days of period end) to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

### **D. Assets, Liabilities, Deferred Outflows, Deferred Inflows and Equity**

#### **Cash and Investments**

For the purposes of the statements of net position, balance sheets, and statement of cash flows, "cash and cash equivalents" includes all demand and savings accounts, and certificates of deposits or short-term investments with an original maturity of three months or less.

Investments are carried at fair value except for short-term U.S. Treasury obligations with a remaining maturity at the time of purchase of one year or less. Those investments are reported at amortized cost. Fair value is based on quoted market price.

#### **Receivables**

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include sales and use taxes, franchise

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taxes, grants, police fines, and ambulance fees. Business-type activities report utilities as its major receivables.

In the fund financial statements, material receivables in governmental funds include revenue accruals such as sales tax, franchise tax, and grants and other similar intergovernmental revenues since they are usually both measurable and available. Non-exchange transactions collectible but not available are deferred in the fund financial statements in accordance with modified accrual, but not deferred in the government-wide financial statements in accordance with the accrual basis. Interest and investment earnings are recorded when earned only if paid within 60 days since they would be considered both measurable and available.

Proprietary fund material receivables consist of all revenues earned at year-end and not yet received. Utility accounts receivable comprise the majority of proprietary fund receivables. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable.

### **Capital Assets**

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

#### *Government-Wide Statements*

In the government-wide financial statements, capital assets are accounted for as capital assets. All capital assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated capital assets which are recorded at their estimated fair value at the date of donation. Estimated historical cost was used to value the majority of the assets acquired prior to June 30, 1992.

Prior to October 1, 2003, governmental funds' infrastructure assets were not capitalized. These assets have been valued at estimated historical cost.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of \$2,500 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

- Buildings	25-50 years
- Machinery and Equipment	3-20 years
- Utility System	25-50 years
- Infrastructure	25-50 years

#### *Fund Financial Statements*

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

### **Restricted Assets**

Restricted assets include cash and investments of the proprietary fund that are legally restricted as to their use. The primary restricted assets are related to promissory note trustee accounts and utility meter deposits.

### **Long-Term Debt**

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term debt consists of notes payable, capital leases, refundable grant obligations and accrued compensated absences.

Long-term debt for 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 reported as expenditures. The accounting for the proprietary fund is the same in the fund statements as it is in the government-wide statements.

### **Compensated Absences**

The City's policies regarding vacation time permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term debt in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

### **Deferred Outflows and Inflows**

Deferred outflows and inflows are the consumption or acquisition of net position by the City that are applicable to a future reporting period. At September 30, 2015, the City's deferred outflows of resources were comprised of pension related deferrals. Certain pension amounts are deferred, some as outflows and other as inflows, amortized as a component of pension expense in future periods.

### **Equity Classifications**

#### *Government-Wide Statements:*

Equity is classified as net position and displayed in three components:

- a. *Net investment in capital assets* – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by 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.”

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*Fund Statements:*

Governmental fund equity is classified as fund balance. Fund balance is classified as nonspendable, restricted, committed, assigned and unassigned.

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

**E. Revenues, Expenditures, and Expenses**

**Sales Tax**

The City presently levies a three cent sales tax on taxable sales within the City. The sales tax is collected by the Oklahoma Tax Commission and remitted to the City in the month following receipt by the Tax Commission. Sales tax proceeds, after recording in the General Fund, are distributed per City resolution to the GPWA with any unused portion subsequently returned to the General Fund. For the year ended September 30, 2015, the General Fund received on a cash basis \$4,628,629 of sales tax, of which \$1,542,876 was transferred to the Authority. Subsequently, the Authority transferred the full amount back to the City's General Fund.

Sales tax collected by the State in September and half of October 2015 and received by the City in October and half of November 2015, has been accrued and is included under the caption "Due from other governments" since they represent taxes on sales occurring prior to year-end.

**Property Tax**

Under State law, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments.

For the year ended September 30, 2015, the City did not levy a property tax, and had no general obligation bonded debt or court-assessed judgments outstanding at September 30, 2015.

**Operating Revenues and Expenses**

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

**Expenditures/Expenses**

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.



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**G. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

**2. Cash, Cash Equivalents, and Investments**

At September 30, 2015, the reporting entity held the following deposits and investments:

**Primary Government:**

Type	Maturities	Credit Rating	Carrying Value
<b>Deposits:</b>			
Demand deposits			\$ 5,721,825
Cash on hand			1,325
Time deposit	11/26/2015		99,000
Time deposit	6/10/2016		449,814
			6,271,964
<b>Investments:</b>			
Federated Treasury Obligation #398		AAAm	146,358
			146,358
<b>Total deposits and investments</b>			<b>\$ 6,418,322</b>
 <b>Reconciliation to Statement of Net Position:</b>			
Cash and cash equivalents			\$ 5,869,508
Investments			548,814
			<b>\$ 6,418,322</b>

*Custodial Credit Risk* – Exposure to custodial credit risk related to deposits exists when the City holds deposits that are uninsured and uncollateralized 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. For investments in the Guthrie/OKC Waterline Fund, the trust agreement requires the investments to be collateralized with U. S. government-backed obligations. At September 30, 2015 the City was not exposed to custodial credit risk.

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*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.

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

- 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, or obligations to the payment of which the full faith and credit of the State is pledged.
- 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, and d.

*Concentration of Investment Credit Risk* - the City places no limit on the amount it may invest in any one issuer. Since the City has all investments in certificates of deposit, government securities, or money market accounts, there is no concentration of investment credit risk exposure.

*Restricted Cash and Investments* – The amounts reported as restricted assets of the proprietary fund statement of net position are comprised of amounts restricted for debt service, debt reserve, construction purposes, or refundable deposits. The restricted assets as of September 30, 2015 are as follows:

	Current	
	Cash and cash equivalents	Investments
Series 2012 Revenue Bond Interest Account	\$ 1	\$ -
Series 2012 Revenue Bond Account	146,358	-
2009 OWRB Trust Account	19	-
2008 OWRB Trust Account	21	-
Meter deposits	303,299	99,000
Total	\$ 449,698	\$ 99,000

### 3. Accounts and Notes 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 fines receivables.

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	Accounts Receivable	Less: Allowance for Uncollectible Accounts	Net Accounts Receivable
<b>Governmental Activities:</b>			
Franchise taxes	\$ 66,833	\$ -	\$ 66,833
Court fines	285,847	(214,387)	71,460
Ambulance fees	6,529,726	(6,399,133)	130,593
Other taxes	44,230	-	44,230
Street utilities	65,649	(24,259)	41,390
	<u>\$ 6,992,285</u>	<u>\$ (6,637,779)</u>	<u>\$ 354,506</u>
<b>Business-Type Activities:</b>			
Utilities	<u>\$ 1,147,925</u>	<u>\$ (443,907)</u>	<u>\$ 704,018</u>

Notes Receivable – Excel Jet – The Guthrie Industrial Development Authority has a \$375,000 note receivable with Excel-Jet with interest rates between 6% - 7%. The note was unsecured and matured in December 2013. The payments received on this note are used to secure two notes payable with Logan County Economic Development Council and Bancfirst. Monthly payments of \$4,849 began in January 2007. Management has determined that the receivable has been impaired and has provided an allowance for the entire note receivable. The company has made interest only payments on the note through the current fiscal year.

Notes Receivable – The City of Guthrie has a \$99,990 note receivable with an interest rate of 6%. The note is secured by a building and matures in October 2022. Payments of \$10,075 will be made annually.

Notes Receivable – The City of Guthrie has a \$10,000 note receivable with an interest rate of 4.5%. The note is secured by a building and matures in July 2023. Payments of \$1,000 will be made annually.

Note Receivable – The Guthrie Public Works Authority has a \$225,000 and a \$90,000 note receivable with certain individuals for the sale of the fire building and park barn. Each note has a 0% interest rate unless default occurs on the loan in which case, the note will bear a 10% interest rate. Events of default include failure to rehabilitate the property to occupancy status within 36 months of the date of the note and failure to meet minimum maintenance requirements within 12 months of the date of the note. However, an imputed interest rate of 4% has been applied. The notes are dated June 5, 2009 and mature on July 2023. Monthly payments are \$1,250 and \$500, respectively.

The activity on the notes receivable at September 30, 2015 is as follows:

	Balance 10/1/2014	Additions	Deductions	Balance 9/30/2015	Due Within One Year
<b>Governmental Activities:</b>					
Excel Jet	\$ 375,000	\$ -	\$ -	\$ 375,000	\$ -
(Less allowance for uncollectible account)	(375,000)	-	-	(375,000)	-
Building Loans	53,033	-	(7,097)	45,936	13,000
Total Governmental Activities, net	<u>\$ 53,033</u>	<u>\$ -</u>	<u>\$ (7,097)</u>	<u>\$ 45,936</u>	<u>\$ 13,000</u>
<b>Business-Type Activities:</b>					
Fire Building	\$ 103,062	\$ -	\$ (10,124)	\$ 92,938	\$ 11,476
Park Barn	44,577	-	(3,930)	40,647	4,455
Total Business-Type Activities	<u>\$ 147,639</u>	<u>\$ -</u>	<u>\$ (14,054)</u>	<u>\$ 133,585</u>	<u>\$ 15,931</u>

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**4. 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. Capital assets are reported at actual or estimated historical cost. Donated capital assets are recorded at their fair value at the date of donation. For the year ended September 30, 2015, capital assets balances changed as follows:

	Balance at October 1, 2014	Additions	Disposals	Balance at September 30, 2015
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 1,641,768	\$ -	\$ -	\$ 1,641,768
Construction in progress	134,582	590,106	424,217	300,471
Total capital assets not being depreciated	<u>1,776,350</u>	<u>590,106</u>	<u>424,217</u>	<u>1,942,239</u>
Other capital assets:				
Buildings	2,917,251	-	-	2,917,251
Improvements	6,566,417	-	-	6,566,417
Infrastructure	9,344,758	424,217	-	9,768,975
Machinery, furniture and equipment	6,550,201	156,022	54,347	6,651,876
Total other capital assets at historical cost	<u>25,378,627</u>	<u>580,239</u>	<u>54,347</u>	<u>25,904,519</u>
Less accumulated depreciation for:				
Buildings	1,024,523	78,981	-	1,103,504
Improvements	2,933,537	271,788	-	3,205,325
Infrastructure	1,535,352	562,520	-	2,097,872
Machinery, furniture and equipment	5,333,982	274,570	54,347	5,554,205
Total accumulated depreciation	<u>10,827,394</u>	<u>1,187,859</u>	<u>54,347</u>	<u>11,960,906</u>
Other capital assets, net	<u>14,551,233</u>	<u>(607,620)</u>	<u>-</u>	<u>13,943,613</u>
Governmental activities capital assets, net	<u>\$ 16,327,583</u>	<u>\$ (17,514)</u>	<u>\$ 424,217</u>	<u>\$ 15,885,852</u>
	Balance at October 1, 2014	Additions	Disposals	Balance at September 30, 2015
<b>Business-type activities:</b>				
Capital assets not being depreciated:				
Land	\$ 714,607	\$ -	\$ -	\$ 714,607
Construction in progress	1,337,236	860,263	2,139,245	58,254
Total capital assets not being depreciated	<u>2,051,843</u>	<u>860,263</u>	<u>2,139,245</u>	<u>772,861</u>
Other capital assets:				
Buildings	18,274,140	-	-	18,274,140
Improvements	253,402	-	-	253,402
Machinery, furniture and equipment	3,179,905	1,587,475	-	4,767,380
Utility property	24,526,126	616,527	-	25,142,653
Total other capital assets at historical cost	<u>46,233,573</u>	<u>2,204,002</u>	<u>-</u>	<u>48,437,575</u>
Less accumulated depreciation for:				
Buildings	2,363,566	459,669	-	2,823,235
Improvements	174,130	8,811	-	182,941
Machinery, furniture and equipment	2,101,136	248,523	-	2,349,659
Utility property improvements	13,985,853	669,068	-	14,654,921
Total accumulated depreciation	<u>18,624,685</u>	<u>1,386,071</u>	<u>-</u>	<u>20,010,756</u>
Other capital assets, net	<u>27,608,888</u>	<u>817,931</u>	<u>-</u>	<u>28,426,819</u>
Business-type activities capital assets, net	<u>\$ 29,660,731</u>	<u>\$ 1,678,194</u>	<u>\$ 2,139,245</u>	<u>\$ 29,199,680</u>

See accompanying footnotes to this schedule.

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Depreciation 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. Depreciation expense has been allocated as follows:

Governmental Activities:

General government	\$ 56,786
Public safety	174,465
Highways and streets	248,739
Culture, tourism, and recreation	79,879
Airport	627,990
Depreciation expense	<u>\$ 1,187,859</u>

Business-Type Activities:

Water	\$ 756,811
Sewer	335,684
Sanitation	31,607
Administration	96,939
Line maintenance	158,216
Meter operations	6,814
Depreciation expense	<u>\$ 1,386,071</u>

**5. Long-Term Debt and Debt Service Requirements**

For the year ended September 30, 2015, the reporting entity's long-term debt changed as follows:

<u>Type of Debt</u>	<u>Balance October 1, 2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 2015</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
Capital lease payable	\$ 598,863	\$ 129,239	\$ 134,517	\$ 593,585	\$ 364,753
Refundable grant obligation	117,708	-	12,500	105,208	12,500
Notes payable	161,592	-	1,287	160,305	18,419
Accrued compensated absences	456,473	438,665	354,977	540,161	54,016
Net OPEB obligation	324,290	71,963	-	396,253	-
Total Governmental Activities	<u>\$ 1,658,926</u>	<u>\$ 639,867</u>	<u>\$ 503,281</u>	<u>\$ 1,795,512</u>	<u>\$ 449,688</u>
<b>Business-Type Activities:</b>					
Notes Payable	\$ 17,249,178	\$ 527,325	\$ 1,508,181	\$ 16,268,322	\$ 797,267
Utility System Revenue and Sales Tax Note	2,835,000	-	215,000	2,620,000	225,000
Accrued compensated absences	49,096	47,110	45,749	50,457	5,046
Net OPEB obligation	69,074	9,982	-	79,056	-
Total Business-Type Activities	<u>20,202,348</u>	<u>584,417</u>	<u>1,768,930</u>	<u>19,017,835</u>	<u>1,027,313</u>
Total Long-Term Debt	<u>\$ 21,861,274</u>	<u>\$ 1,224,284</u>	<u>\$ 2,272,211</u>	<u>\$ 20,813,347</u>	<u>\$ 1,477,001</u>

**Reconciliation to Statement of Net Position:**

**Governmental Activities:**

Due within one year	\$ 449,688
Due in more than one year	1,345,824
Total Governmental Activities Long-Term Liabilities	<u>\$ 1,795,512</u>

**Business-Type Activities:**

Due within one year	\$ 1,027,313
Due in more than one year	18,205,522
Total Business-Type Activities Long-Term Liabilities	<u>\$ 19,232,835</u>

The governmental capital lease obligations are paid by the general fund. Governmental accrued compensated absences will be liquidated by the general fund. Governmental notes payable and the refundable grant obligation are paid by the Guthrie Industrial Development Authority.

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*Governmental activities long-term debt:*

Governmental activities long-term debt payables from net revenues include the following:

Capital Lease Obligations:

\$347,330 lease obligation for the purchase of a backhoe, grader and loader, payable in monthly installments of \$2,688 with an annual interest rate of 3.0%, final payment due September 2016.	\$	253,695
\$136,224 lease obligation for the purchase of 3 patrol cars, a F-150 and a bobcat, payable in 5 annual installments of \$28,462 with an annual interest rate of 2.19%, final payment due October 2017.		81,778
\$129,239 lease obligation for the purchase of 2 police cars, two 3/4 ton pickups and a 1 ton pickup, payable in 5 annual installments of \$27,127 with an annual interest rate of 1.95%, final		103,344
\$135,860 lease obligation for the purchase of a 2013 International Dump Truck, payable in 20 quarterly installments of \$7,117 with an annual interest rate of 1.50%, final payment due October 2018.		89,682
\$128,000 lease obligation for the purchase of 2013 Dodge 4x4 Type 1 Ambulance, payable in 48 monthly installments of \$8,292 with an annual interest rate of 1.7%, final payment due September 2017.		65,086
<b>Total Capital Leases Payable</b>	<b>\$</b>	<b><u>593,585</u></b>
Current portion	\$	364,753
Noncurrent portion		<u>228,832</u>
<b>Total Capital Leases Payable</b>	<b>\$</b>	<b><u>593,585</u></b>

Refundable Grant Obligation:

CDBG Refundable Grant Obligation contract #14402 dated March 1, 2003, original amount of \$250,000 with 0% interest rate, due in monthly installments of \$1,041 and an economic payback #9793, secured with lease revenue from Spirit Wing Aviation, final payment due March 2024.	\$	<u>105,208</u>
<b>Total Refundable Grant Obligation</b>	<b>\$</b>	<b><u>105,208</u></b>
Current portion	\$	12,500
Noncurrent portion		<u>92,708</u>
<b>Total Refundable Grant Obligation</b>	<b>\$</b>	<b><u>105,208</u></b>

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Note Payable:

Note Payable to Edmond Economic Development Authority dated October 1, 2012, original amount \$185,000 with annual interest rate of 1.5%, final installment due July 1, 2022, secured with airport revenues.

	\$ 160,305
Total Notes Payable	<u>\$ 160,305</u>
Current portion	\$ 18,419
Noncurrent portion	141,886
Total Notes Payable	<u>\$ 160,305</u>

Accrued Compensated Absences:

	\$ 54,016
Current portion	\$ 54,016
Noncurrent portion	486,145
Total Accrued Compensated Absences	<u>\$ 540,161</u>

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

Notes Payable:

2004 SRF Note Payable to Oklahoma Water Resources Board dated September 1, 2004, original amount of \$607,000 with an annual interest rate of 2.17% due in semi-annual installments of principal and interest beginning March 15, 2005, final installment due September 15, 2024, payable from and secured by utility revenues.

\$ 321,190

2008 SRF Note Payable to Oklahoma Water Resources Board dated January 19, 2009, original amount of \$7,320,000 with an annual interest rate of 4.51% due in semi-annual installments of principal and interest beginning March 15, 2011, final installment due September 15, 2030, payable from and secured by utility revenues.

6,637,809

2009 SRF Note Payable to Oklahoma Water Resources Board dated January 19, 2009, original amount of \$8,000,000 with an annual interest rate of 4.51% due in semi-annual installments of principal and interest beginning March 15, 2011, final installment due September 15, 2030, payable from and secured by utility revenues.

7,297,551

2010 CW Note Payable to Oklahoma Water Resources Board dated December 1, 2010, original amount of \$4,375,000 with an annual interest rate of 3.13% due in semi-annual installments of principal and interest beginning March 15, 2012, final installment due September 15, 2032, payable from and secured by utility revenues.

2,226,772

	\$ 16,483,322
Total Notes Payable	<u>\$ 16,483,322</u>
Current portion	\$ 797,267
Noncurrent portion	15,686,055
Total Notes Payable	<u>\$ 16,483,322</u>

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Utility System and Sales Tax Revenue Note

2013 Series Utility System and Sales Tax Revenue Bonds original issue amount of \$2,975,000, dated July 24, 2013, issued by Guthrie Public Works Authority, secured by certain utility revenue and pledged sales tax, and a security interest in the personal property used in conjunction with the water and sewer systems, interest rate of 2.76%, final maturity October 1, 2025.

	\$ 2,620,000
Total Revenue Bonds Payable	\$ 2,620,000
	\$ 225,000
Current portion	\$ 225,000
Noncurrent portion	2,395,000
Total Revenue Bonds Payable	\$ 2,620,000

Accrued Compensated Absences:

	\$ 5,046
	45,411
Current portion	\$ 5,046
Noncurrent portion	45,411
Total Accrued Compensated Absences	\$ 50,457

Debt Service Requirements to Maturity:

<u>Year Ending September 30,</u>	Governmental Activities					
	Refundable Grant Obligations		Capital Lease obligations		Notes Payable	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	\$ 12,500	\$ -	\$ 364,753	\$ 13,717	\$ 18,419	\$ 208
2017	12,500	-	113,183	4,116	18,442	185
2018	12,500	-	81,963	2,494	18,465	162
2019	12,500	-	33,686	1,051	18,488	139
2020	12,500	-	-	32	18,511	116
2021-2025	42,708	-	-	-	67,980	232
Totals	\$ 105,208	\$ -	\$ 593,585	\$ 21,410	\$ 160,305	\$ 1,042

Amount remaining to be drawn

<u>Year Ending September 30,</u>	Business Type Activities			
	Notes Payable		Utility System Revenue and Sales Tax Note	
	Principal	Interest	Principal	Interest
2016	\$ 797,267	\$ 709,910	\$ 225,000	\$ 70,794
2017	834,087	673,090	225,000	64,584
2018	870,536	636,641	230,000	58,305
2019	908,606	598,571	240,000	51,888
2020	946,775	560,402	240,000	45,264
2021-2025	5,382,273	2,134,325	1,320,000	121,302
2026-2030	6,490,212	852,809	140,000	1,931
2031	253,566	8,074	-	-
Totals	\$ 16,483,322	\$ 6,173,822	\$ 2,620,000	\$ 414,068

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Defeased Bonds Outstanding:

The Guthrie Public Works Authority has defeased an outstanding bond issue by placing deposits in irrevocable trusts and escrow accounts for the purchase of U.S. government securities to pay the principal and interest on the defeased bonds as they are due and payable. For financial reporting purposes, both the defeased bonds outstanding and the escrowed securities have been excluded from the financial statements. At year-end, the remaining outstanding defeased bonds were as follows:

<u>Defeased Bonds Outstanding:</u>	<u>Outstanding at September 30, 2015</u>
1977 Series Bonds - Public Works Authority	
Total Defeased Bonds Outstanding	<u>\$30,000</u>

**6. Net Position and Fund Balances**

*Fund Statements:*

Fund balance is 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 placed on the use of resources either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (2) laws through constitutional provisions or enabling legislation.
- c. Committed – included 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.
- 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 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 the 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.

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

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	General Fund	Other Governmental Funds	TOTAL Governmental
Fund Balances (Deficit):			
Restricted for:			
East Village Infrastructure	\$ 449,814	\$ -	\$ 449,814
Specified water and sewer projects	-	1,544,047	1,544,047
E911	-	9,412	9,412
Industrial Development	-	21,879	21,879
Tourism	-	53,432	53,432
Parks	-	36,590	36,590
Cemetery	-	27,113	27,113
Revolving loan program for small businesses	-	100,809	100,809
Grant programs	-	30	30
Debt Service	-	455	455
Sub-total Restricted	449,814	1,793,767	2,243,581
Committed to:			
Stabilization	1,718,271	-	1,718,271
Sub-total Committed	1,718,271	-	1,718,271
Assigned to:			
Capital projects	-	98,194	98,194
Airport	226,011	-	226,011
Tourism/parks	-	23,930	23,930
Grant programs	-	110,583	110,583
Public Safety	261,461	-	261,461
Sub-total Assigned	487,472	232,707	720,179
Unassigned:	401,795	-	401,795
<b>TOTAL FUND BALANCES</b>	<b>\$ 3,057,352</b>	<b>\$ 2,026,474</b>	<b>\$ 5,083,826</b>

Net position is displayed in three components:

- a. *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.
- 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.

The restrictions are as follows:

	State Statutes	Enabling Legislation	Contractual Agreements	Total
Governmental Activities:				
Capital Projects:				
General Fund - specific GHM Projects	\$ -	\$ -	\$ 449,814	\$ 449,814
Capital Improvement Fund	-	9,412	-	9,412
Guthrie/OKC Waterline Fund	-	1,544,047	-	1,544,047
Sub-total Capital Projects	-	1,553,459	449,814	2,003,273
Debt Service:				
Sinking Fund	455	-	-	455
Other				
USDA Rural Development Fund	-	-	100,809	100,809
Hotel Motel Tax Fund	90,022	-	-	90,022
Grant Fund	30	-	-	30
GIDA	-	21,879	-	21,879
Cemetery Care Fund	27,113	-	-	27,113
Sub-total Other	117,165	21,879	100,809	239,853
Total Governmental Activities	117,620	1,575,338	550,623	2,243,581
<b>TOTAL RESTRICTED NET POSITION</b>	<b>\$ 117,620</b>	<b>\$ 1,575,338</b>	<b>\$ 550,623</b>	<b>\$ 2,243,581</b>

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c. *Unrestricted net position* - All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

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.

#### Stabilization Reserve

On August 21, 2012, the City Council adopted Ordinance No. 3239 which established requirements for a stabilization reserve for the General Fund. This ordinance requires that funds be set aside for the purpose of stabilization.

The minimum amount to be set aside for the General Fund stabilization is 12% of General Fund non-capital operating expenses excluding transfers as of the most recent annual audit. The maximum amount is 30% of the same items.

When the balance is less than the minimum, it shall be funded with not less than 75% of assigned and unassigned General Fund balance as of the most recent financial statements. When the balance is greater than the minimum but less than the maximum, it shall be funded with 50% of assigned and unassigned General Fund fund balance as of the most recent financial statements.

Amounts held that are above the minimum balance may be spent for the following purposes:

- a. Expenditures for emergency situations for life, health or public safety issues for which no existing appropriations exist
- b. Situations where a significant revenue declaim in excess of 5% of General Fund original budgeted estimated revenues (excluding transfer in) arises that could not have been foreseen, and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- c. Correcting the results of an inaccurate estimate, accounting error, or budgeting error in excess of 5% of General Fund original budgeted estimated revenues (excluding transfers)
- d. Expenditures where the proposed use is of a nonoperational nature involving capital or technical purchases having a useful life of greater than five years that will improve the efficiency of the City government. These efficiency improvements should result in tangible benefits that can be measured financially, through better service to the citizens, or an increased productivity for City employees.
- e. Expenditures where the proposed use is of a nonrecurring nature, such as start-up costs of a program whose ongoing costs are otherwise funded, matching funds for a grant, or up-front payment of grant eligible expenses to be reimbursed by grant revenues. These expenditures should result in tangible benefits that can be measured financially, through better service to the citizens, or an increased productivity for City employees.

Amounts held that are below the minimum balance may be spent for the following purposes:

- a. Expenditures for emergency situations for life, health or public safety issues for which no existing appropriations exist
- b. Situations where a significant revenue declaim in excess of 5% of General Fund original budgeted estimated revenues (excluding transfer in) arises that could not have been foreseen,

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- and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- c. Correcting the results of an inaccurate estimate, accounting error, or budgeting error in excess of 5% of General Fund original budgeted estimated revenues (excluding transfers)

The amount of cash in the stabilization reserve account at September 30, 2015 is \$783,119, with an additional amount of cash that is due from another General Fund bank account of \$935,152 for a total amount of \$1,718,271.

The Guthrie Public Works Authority adopted Resolution No. 2012-10 with similar funding requirements and allowable spending purposes. The amount of cash in the stabilization reserve account at September 30, 2015 is \$351,397, with an additional amount of cash that is due from another GPWA bank account of \$479,120 for a total of \$830,517. For financial statement classification purposes, this amount is included in the unrestricted net position amount for \$2,217,144 on the GPWA's Statement of Net Position.

**7. 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 September 30, 2015 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose of Transfer</u>	
General Fund	GPWA	1,542,876	Sales Tax transfer	
General Fund	Grant Fund	151,030	Grant match	
Grant Fund	General Fund	10,241	Grant expenses	
GPWA	General Fund	1,542,876	Sales Tax transfer	
GPWA	General Fund	350,000	Operating transfer	
General Fund	Capital Project Fund	164,933	Capital asset purchase	
GPWA	Capital Project Fund	29,592	Capital asset purchase	
Total		<u>\$ 3,791,548</u>		
<b>Reconciliation to Fund Financial Statements:</b>				
	<u>Transfers In</u>	<u>Transfers Out</u>	<u>GW Capital Asset Transfers</u>	<u>Net Transfers</u>
Governmental Funds	\$ 2,248,672	\$ (1,869,080)	\$ (830,897)	\$ (451,305)
Proprietary Funds	1,542,876	(1,922,468)	830,897	451,305
	<u>3,791,548</u>	<u>(3,791,548)</u>	-	-

*Balances:*

Interfund receivable and payables at September 30, 2015 were comprised of the following:

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Due From	Due To	Amount	Nature of Balance
General Fund	Grant Fund	151,297	Expenditures paid by other funds
Grant Fund	General Fund	10,975	Expenditures paid by other funds
GPWA	General Fund	3,876	Expenditures paid by other funds
General Fund	Guthrie Industrial Development Fund	3,725	Expenditures paid by other funds
General Fund	Hotel/Motel Tax Fund	301	Deposit in wrong fund
Grant Fund	GPWA	10,649	Expenditures paid by other funds
GPWA	Capital Improvement Fund	620	Deposit in wrong fund
Capital Improvement Fund	GPWA	97,427	Expenditures paid by other funds
Capital Improvement Fund	GPWA	19,286	Debt payment
General Fund	GPWA	6,753	Deposit in wrong fund
Guthrie Industrial Development Fund	General Fund	149	Deposit in wrong fund
Grant Fund	General Fund	54,241	Expenditures paid by other funds
Total		<u>\$ 359,299</u>	

**Reconciliation to Fund Financial Statements:**

	Due From	Due To	Net Internal Balances
Governmental Funds	\$ 225,184	\$ (354,803)	\$ (129,619)
Proprietary Funds	704,018	(4,496)	699,522
Total	<u>\$ 929,202</u>	<u>\$ (359,299)</u>	<u>\$ 569,903</u>

**8. Prior Period Adjustments**

Beginning net position was restated as of September 30, 2015 as follows:

	Enterprise Fund	Government-Wide	
		Governmental Activities	Business-type Activities
Beginning net position, as previously reported	\$ 12,020,963	\$ 19,842,760	\$ 12,020,963
Implementation of GASB Statements 68 & 71, recognition of beginning net pension liability (asset), deferred inflows and deferred outflows	(19,209)	(4,972,310)	(19,209)
Beginning net position, restated	<u>\$ 12,001,754</u>	<u>\$ 14,870,450</u>	<u>\$ 12,001,754</u>

**9. Pledged Future Revenues**

Utility Net Revenues Pledge – The City has pledged the net water and sewer utility revenues to repay the following notes payable: \$607,000 of 2004 SRF, \$7,320,000 of 2008 SRF, \$8,000,000 of 2009 SRF and \$4,375,000 of 2010 SRF Oklahoma Water Resources Board Notes Payable. The City has also pledged 1% of sales tax to repay the \$2,975,000 of 2013 Utility System and Sales Tax Revenue Note. Proceeds from the bonds provided for the purchase or construction of water and utility systems. The bonds are payable from pledged net water and sewer utility revenues through 2030. The total principal and interest payable for the remainder of the life of these bonds is \$25,691,212). Pledged sales tax and net water and sewer utility revenues in the current fiscal year were \$2,162,884. Debt service payments of \$1,801,252 for the current fiscal year were 83% of total pledged revenues for these notes.

Sales tax revenue represents a 3.0% tax on each dollar of taxable sales of which is recorded as follows:

- One cent is recorded in the General Fund which is pledged and transferred to the GPWA to assist in GPWA debt service coverage requirements. The unused portion of this one cent tax is then returned to the General Fund.

## **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; employee health and life; and natural disasters. The City manages these various risks of loss as follows:

- General Liability and Physical Property – Covered through participation in Oklahoma Municipal Assurance Group risk entity pool (1)
- Worker’s Compensation – Worker’s compensation is covered through participation in the Oklahoma Municipal Assurance Group risk entity pool (2)
- Employee’s Group Medical – Covered through purchased insurance with Principal Financial Group

### *(1) Liability Protection Plan*

The basic insurance agreements cover claims against municipalities for all government functions, utilities, and services covered in the Plan. These include bodily injury, property damage, wrongful acts, personal injury, and related torts under the state tort claims law and federal civil rights laws. All public officials, employees, services, and municipal functions are covered unless they are specifically listed as exclusions in the Plan.

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

Reserves for claim losses include provisions for reported claims on a case basis and an estimate of claims incurred but not reported limited by aggregate and individual loss levels as specified by the Plan's reinsurance contracts. These credits, if any, represent contingent liabilities of the Plan if the reinsurer was unable to meet its obligations under the reinsurance agreement.

The Plan's insurance agreements are reinsured for excess losses based upon the contract year. The significant components of each reinsurance contract can be obtained from the Plan's annual financial report.

### *(2) Worker’s Compensation*

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

Specific aggregate stop loss coverage is provided by the State Insurance Fund and covers all claims above the loss reserve fund. The loss reserve fund amount for the fiscal year 2015 was \$138,309. Reserves for policy and contract claims provide for reported claims on a case basis and a provision for incurred but not reported claims limited to specific retention levels for each member as outlined in the Plan’s reinsurance agreement.

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

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

## **11. Commitments and 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.

The City and Guthrie Public Works Authority (Authority) who had multiple claims filed against them by the Rural Water, Sewer, and Solid Waste Management District No.1, Logan County (District) asserting that the City and Authority have allegedly violated monopoly protection held by the District as a result of outstanding loans from the United States Department of Agriculture. The litigation has proceeded through trial on a federal court case and judgment was awarded to the District against the City in an amount of one million two hundred thousand dollars (1,200,000.00), mol, with attorneys' fees possible being awarded in the future for the District. City will appeal said judgment. Settlement negotiations continue. If the judgment is upheld against the City, the damage award, if not covered by insurance, will be paid a state statute allows explained in the previous paragraph.

The City has prevailed in a State court case filed by the District and the City has been awarded in excess of five hundred thousand dollars (\$500,000.00) in attorneys' fees against the District. Three hundred thirty three thousand dollars (\$333,000.00) of those fees has been paid and were given to the City's insurer as it defended the action. Another two hundred thousand dollars (\$200,000.00) in attorneys' fees against the District and favor the City is pending.

### *Federal and State Award Programs:*

The City of Guthrie participates in various federal or state grant/loan programs from year to year. The grant/loan programs are often subject to additional audits by agents of the granting or loaning agency, 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.

## 12. Pension Plan Participation

The City of Guthrie participates in three 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 Fund (OkMRF) – an agent multiple-employer defined benefit plan.

### **Oklahoma Firefighter’s Pension and Retirement System**

**Plan description** - The City of Guthrie, 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](http://www.ok.gov/fprs)

**Benefits provided** - FPRS provides retirement, disability, and death benefits to members of the plan. Benefits for members hired prior to November 1, 2013 are determined as 2.5 percent of the employee’s final average compensation times the employee’s years of service and have reached the age of 50 or have complete 20 years of service, whichever is later. For volunteer firefighters, the monthly pension benefit for normal retirement is \$150.60 per month. Benefits vest with 10 years or more of service.

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

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

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

**Contributions** - The 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 \$173,566. The State of Oklahoma also made on-behalf contributions to FPRS in the amount of \$413,984 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 \$439,944. These on-behalf payments did not meet the criteria of a special funding situation.

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**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - At September 30, 2015, the City reported a liability of \$4,816,145 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. 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, 2015. Based upon this information, the City's proportion was 0.4538 percent.

For the year ended September 30, 2015, the City recognized pension expense of \$492,187. At September 30, 2015, 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	\$ 95,152	\$ -
Net difference between projected and actual earnings on pension plan investments	170,735	529,745
Changes in proportion and differences between City contributions and proportionate share of contributions	443,555	-
City contributions during measurement date	-	2,385
City contributions subsequent to the measurement date	41,270	-
<b>Total</b>	<b>\$ 750,712</b>	<b>\$ 532,129</b>

\$41,270 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 September 30, 2016. 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:		
	2016	\$ (28,323)
	2017	(28,323)
	2018	(28,323)
	2019	148,259
	2020	87,994
	Thereafter	26,028
	<b>Total</b>	<b>\$ 177,312</b>

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**Actuarial Assumptions**- The total pension liability was determined by an actuarial valuation as of July 1, 2015, using the following actuarial assumptions, applied to all prior periods included in the measurement:

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

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

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2007, to June 30, 2012.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015, 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%	5.13%
Domestic equity	37%	8.02%
International equity	20%	9.94%
Real estate	10%	7.47%
Other assets	13%	6.25%

**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	\$ 6,253,273	\$ 4,816,145	\$ 3,610,839

**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](http://www.ok.gov/FPRS).

**Oklahoma Police Pension and Retirement System**

**Plan description** - The City of Guthrie, 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](http://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 \$120,952. The State of Oklahoma also made on-behalf contributions to OPPRS in the amount of \$111,454 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 \$112,172. 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 September 30, 2015, the City reported a liability of \$12,887 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of July 1, 2014. 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, 2015. Based upon this information, the City's proportion was 0.3161 percent.

For the year ended September 30, 2015, the City recognized pension expense of \$56,647. At September 30, 2015, 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	\$ -	\$ 71,262
Net difference between projected and actual earnings on pension plan investments	230,937	280,527
Changes in proportion and differences between City contributions and proportionate share of contributions	41,490	-
City contributions during measurement period	-	1,450
City contributions subsequent to the measurement date	29,343	-
Total	<u>\$ 301,770</u>	<u>\$ 353,239</u>

\$29,343 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as an increase of the net pension asset in the year ended September 30, 2016. 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:	
2016	\$ (44,271)
2017	(44,271)
2018	(44,271)
2019	50,921
2020	1,080
	<u>\$ (80,812)</u>

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**Actuarial Assumptions**-The total pension liability was determined by an actuarial valuation as of July 1, 2015, using the following actuarial assumptions, applied to all prior periods included in the measurement:

Inflation:	3%
Salary increases:	4.5% to 17% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
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 with fully generational improvement using Scale AA.

The actuarial assumptions used in the July 1, 2015, valuation were based on the results of an actuarial experience study for the period July 1, 2007, to June 30, 2012.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2015, are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed income	2.24%
Domestic equity	4.87%
International equity	7.68%
Real estate	5.47%
Private Equity	5.80%
Commodities	2.96%

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.

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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 (asset)	\$ 774,368	\$ 12,887	\$ (629,094)

**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](http://www.ok.gov/OPPRS).

**Defined Benefit Plan - Oklahoma Municipal Retirement Fund**

**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](http://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.

**Eligibility Factors and Benefit Provisions**

<u>As of 07/01/15</u> <u>Provision</u>	<u>OMRF Plan</u>
a. Eligible to Participate	Full-time, non-uniformed employees of the City or Authority upon hire if less than age 60.
b. Contribution Requirements:	
- Authorization	By City ordinance
- Actuarially Determined	Yes
- Employer Rate	8.32% of covered payroll
- Employee Rate	3.69% of covered payroll
c. Period Required to Vest	10 years of credited service
d. Eligibility for Distribution	- Normal retirement at age 65 with 10 years of service - Early retirement at age 55 with 10 years of service

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- Disability retirement upon disability with 10 years of service
- Death benefit with 10 years of service for married employees
  
- e. Benefit Determination Base      Final average salary – the average of the five highest consecutive annual salaries out of the last 10 calendar years of service
  
- f. 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 and years of service at termination.
  
  - Disability Retirement      Benefit computed as for normal retirement based upon age and service at termination
  
  - Death Benefit      50% of employee’s accrued benefit, but terminates upon spouse re-marriage
  
  - Prior to 10 Years Service      Return of employee contributions with accrued interest
  
- g. Form of Benefit Payments      Normal form is a 60 months certain and life thereafter basis. Employee may elect. With City consent, optional form based on actuarial equivalent.

*Employees Covered by Benefit Terms*

Active Employees	58
Deferred Vested Former Employees	2
Retirees or Retiree Beneficiaries	<u>10</u>
Total	<u>70</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 7.47% of covered payroll as of 7-1-14 and 6.77% of covered payroll as of 7-1-15. For the year ended September 30, 2015 the City recognized \$138,867 of employer contributions to the plan which equals the actuarially determined amount based on covered payroll of \$3,022,811. Employees’ contribution is 3.69% of covered payroll as of 7-1-14 and 7-1-15.

**Actuarial Assumptions**

Date of Last Actuarial Valuation	July 1, 2014
a. Actuarial cost method	Entry age normal
b. Rate of Return on Investments and Discount Rate	7.75%

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c. Projected Salary Increase	Varies between 7.42% and 4% 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 <sup>st</sup> based on the percentage change in the CPI. The maximum increase or decrease in any year is 3%.
e. Inflation Rate	3%
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: 215 Year 2: 140 Year 3: 95 Year 4: 65 Year 5: 40
j. Date of last experience study	September 2012 for fiscal years 2007 thru 2011

**Discount Rate** – The discount rate used to value benefits was the long-term expected rate of return on plan investments, 7.75% 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 (3.0%). 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, 2014 are summarized in the following table:

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	<u>Target Allocation</u>	<u>Real Return</u>	<u>Weighted Return</u>
Large cap stocks S&P 500	25%	5.40%	1.35%
Small/mid cap stocks Russell 2500	10%	7.50%	0.75%
Long/short equity MSCI ACWI	10%	6.10%	0.61%
International stocks MSCI EAFE	20%	5.10%	1.02%
Fixed income bonds Barclay's Capital Aggregate	30%	2.60%	0.78%
Real estate NCREIF	5%	4.80%	0.24%
Cash equivalents 3 month Treasury	0%	0.00%	0.00%
	<hr/>		<hr/>
TOTAL	<u>100%</u>		
Average Real Return			4.75%
Inflation			<u>3.00%</u>
Long-term expected return			<u>7.75%</u>

*Changes in Net Pension Liability (Asset)* – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2015 which is also the measurement date. There were no changes in assumptions or changes in benefit terms that affected measurement of the total pension liability. There were also no changes between the measurement date of July 1, 2015 and the City’s report ending date of September 30, 2015, that would have had a significant impact on the net pension liability (asset). The following table reports the components of changes in net pension liability (asset):

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	SCHEDULE OF CHANGES IN NET PENSION LIABILITY (ASSET)		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Net Position (b)	Net Pension Liability (Asset) (a) - (b)
<b>Balances Beginning of Year</b>	\$ 4,872,335	\$ 5,273,843	\$ (401,508)
<b>Changes for the Year:</b>			
Service cost	165,947	-	165,947
Interest expense	370,915	-	370,915
Differences between expected and actual experience	30,985	-	30,985
Contributions--City	-	140,558	(140,558)
Contributions--members	-	67,223	(67,223)
Net investment income	-	148,170	(148,170)
Benefits paid	(175,951)	(175,951)	-
Plan administrative expenses	-	(11,002)	11,002
Change in deferred contributions made subsequent to the measurement date	-	-	-
<b>Net Changes</b>	<u>391,896</u>	<u>168,998</u>	<u>222,898</u>
<b>Balances End of Year</b>	<u>\$ 5,264,231</u>	<u>\$ 5,442,841</u>	<u>\$ (178,610)</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 7.75 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 (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)
Net Pension Liability (Asset)	\$ 539,434	\$ (178,610)	\$ (765,613)

The City reported \$12,345 in pension expense for the year ended September 30, 2015. At September 30, 2015, 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	\$ 26,495	\$ -
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	202,457	366,478
City contributions subsequent to the measurement date	32,118	-
<b>Total</b>	<u>\$ 261,070</u>	<u>\$ 366,478</u>

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**Amortization of Pension Deferrals:** \$32,118 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 September 30, 2016. Any other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2016	\$	(67,054)
2017		(67,054)
2018		(67,054)
2019		55,104
2020		4,491
Thereafter		4,041
	<u>\$</u>	<u>(137,526)</u>

**13. Annual OPEB Cost and Net OPEB Obligation**

*Plan Description:* The City provides post-retirement benefit options for health care, and prescription drug benefits for retired employees and their dependents that elect to make required contributions. The benefits are provided in accordance with State law, police and firefighter's union contracts and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The relationship for these benefits is not formalized in a contract or plan document, only a few sentences in the administrative policy. These benefits are considered for accounting purposes to be provided in accordance with a single employer substantive plan. A substantive plan is one in which the plan terms are understood by the city and plan members. This understanding is based on communications between the employers and plan member and the historical pattern of practice with regard to the sharing of benefit costs. Substantially all of the government's employees may become eligible for those post-retirement benefits if they reach normal retirement age while working for the City.

*Funding Policy.* The contribution requirement of the City is an implicit subsidy. The implicit subsidy is not a direct payment from the employer on behalf of the member but rather stems from retiree contribution levels that are less than the claims cost as retiree ages. Since claims experience for employees and non-Medicare eligible retirees are pooled when determining premiums, these retired members pay a premium based on a pool of members that, on average, are younger and healthier. There is an implicit subsidy from the employee group since the premiums paid by the retirees are lower than they would have been if the retirees were insured separately. The subsidies are valued using the difference between the age-based claims costs and the premium paid by the retiree.

The amount required to fund the implicit rate is based on projected pay-as-you-go financing requirements. For fiscal year 2015, the City contributed \$5,038 to the plan. Plan members receiving benefits contributed \$5,038, or 100 percent of the total premiums, through their required contribution of \$400.00 per month for retiree-only coverage and \$536.02 for retiree and spouse medical coverage.

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the

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City's annual OPEB cost, the amount actually contributed to the plan, and changes in the City's net OPEB obligation for the year ended September 30, 2015:

Annual required contribution	\$ 98,443
Interest on net OPEB obligation	9,179
Adjustment to annual required contribution	<u>(20,639)</u>
Annual OPEB cost	86,983
Contributions made	<u>(5,038)</u>
Increase in net OPEB obligation	81,945
Net OPEB obligation—beginning of year	<u>393,364</u>
Net OPEB obligation—end of year	<u><u>\$ 475,309</u></u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net unfunded OPEB obligation for 2015 was as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Unfunded OPEB Obligation</u>
6/30/13	\$86,986	5.79%	\$311,422
6/30/14	\$81,942	6.1%	\$393,364
6/30/15	\$86,983	5.79%	\$475,309

*Funded Status and Funding Progress.* As of February 12, 2014, the most recent actuarial valuation date, the plan was zero percent funded. The actuarial accrued liability for benefits was \$832,247, and the actuarial value of assets was zero, resulting in an unfunded actuarial accrued liability (UAAL) of \$832,247. The covered payroll (annual payroll of active employees covered by the plan) was \$4.0 million, and the ratio of the UAAL to the covered payroll was 18 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the February 12, 2014, actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4 percent investment rate of return (net of administrative expenses), which is a blended rate of the expected long-term investment returns on plan assets and on the employer's own investments calculated based on the funded level of the plan at the valuation date, and an annual healthcare cost trend rate of 4.62 percent initially, varying annually based upon dependent rates. There were no assets to determine the actuarial value of assets. The UAAL is being amortized over 30 years as level payments. The remaining amortization period at September 30, 2015, was twenty-five years.

### **13. New Accounting Pronouncements**

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

Statement No 72, *Fair Value Measurement and Application* was issued in February 2015 and addresses accounting and financial reporting issues related to fair value measurements. It provides guidance for determining a fair value measurement for financial reporting purposes and also for applying fair value to certain investments and disclosures related to all fair value measurements. This statement is effective for periods beginning after June 15, 2015. The City has not yet determined the impact that implementation of GASB 72 will have on its net position.

Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68* was issued in June 2015 and establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement 68 for pension plans and pensions that are within their respective scopes. The requirements of this Statement that address accounting and financial reporting by employers and governmental nonemployer contributing entities for pensions that are not within the scope of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2016, and the requirements of this Statement that address financial reporting for assets accumulated for purposes of providing those pensions are effective for fiscal years beginning after June 15, 2015. The requirements of this Statement is for pension plans that are within the scope of Statement 67 or for pensions that are within the scope of Statement 68 are effective for fiscal years beginning after June 15, 2015. The City has not yet determined the impact that implementation of GASB 73 will have on its net position.

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Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* was issued in June 2015, and replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement 43, and Statement No. 50, *Pension Disclosures*. This Statement is effective for financial statements for fiscal years beginning after June 15, 2016. The City has not yet determined the impact that implementation of GASB 74 will have on its net position.

Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* was issued in June 2015, and addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For a defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed. This Statement is effective for fiscal years beginning after June 15, 2017. The City has not yet determined the impact that implementation of GASB 75 will have on its net position.

GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments* was issued in June 2015, and was issued to identify the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. This Statement supersedes Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015. The City has not yet determined the impact that implementation of GASB 76 will have on its net position.

GASB Statement No. 77, *Tax Abatement Disclosures* was issued in August 2015, and establishes financial reporting standards for tax abatement agreements entered into by state and local governments. The disclosures required by this Statement encompass tax abatements resulting from both (a) agreements that are entered into by the reporting government and (b) agreements that are entered into by other governments and that reduce the reporting government’s tax revenues. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. The City has not yet determined the impact that implementation of GASB 77 will have on its net position.

GASB Statement No. 78, *Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans* – GASB 78 was issued in December 2015, and amends the scope and applicability of Statement 68 to exclude pensions provided to employees of state or local governmental employers through a cost-sharing multiple-employer defined benefit plan that (1) is not a state or local governmental pension plan, (2) is used to provide defined benefit pensions both to employees of state or local governmental employers, and (3) has no predominant state or local governmental employer. The requirements of this Statement are effective for financial statements for periods beginning after December

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15, 2015. The City has not yet determined the impact that implementation of GASB 78 will have on its net position.

GASB Statement No. 79, *Certain External Investment Pools and Pool Participants* – GASB 79 was issued in December 2015, and establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the criteria. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. Those provisions are effective for reporting periods beginning after December 15, 2015. The City has not yet determined the impact that implementation of GASB 79 will have on its net position.

GASB Statement No. 80, *Blending Requirements for Certain Component Units – an amendment of GASB Statement No. 14* – GASB 80 was issued January 2016, and amends the blending requirements for the financial statement presentation of component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016. The City has not yet determined the impact that implementation of GASB 80 will have on its net position.

GASB Statement No. 81, *Irrevocable Split Interest Agreements* – GASB 81 was issued March 2016, and provides accounting and financial reporting guidance for irrevocable split-interest agreements in which a government is a beneficiary. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016. The City has not yet determined the impact that implementation of GASB 80 will have on its net position.

GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68 and No. 73* – GASB 82 was issued March 2016, and addresses certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*, No. 68, *Accounting and Financial Reporting for Pensions*, and No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year-end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. The City has not yet determined the impact that implementation of GASB 82 will have on its net position.

#### **14. Subsequent Events**

On October 20, 2015, the City Council adopted Ordinance No. 3276 which established modified requirements for a stabilization reserve for the General Fund. This ordinance requires that funds be set aside for the purpose of stabilization.

The minimum amount to be set aside for the General Fund stabilization is \$1,000,000.

When the balance is less than the minimum, it shall be funded with not less than 75% of assigned and unassigned General Fund balance as of the most recent financial statements.

Amounts held that are above the minimum balance may be spent for the following purposes:

- a. Expenditures for emergency situations for life, health or public safety issues for which no existing appropriations exist
- b. Situations where a significant revenue declaim in excess of 5% of General Fund original budgeted estimated revenues (excluding transfer in) arises that could not have been foreseen, and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- c. Correcting the results of an inaccurate estimate, accounting error, or budgeting error in excess of 5% of General Fund original budgeted estimated revenues (excluding transfers)
- d. Expenditures where the proposed use is of a nonoperational nature involving capital or technical purchases having a useful life of greater than five years that will improve the efficiency of the City government. These efficiency improvements should result in tangible benefits that can be measured financially, through better service to the citizens, or an increased productivity for City employees.
- e. Expenditures where the proposed use is of a nonrecurring nature, such as start-up costs of a program whose ongoing costs are otherwise funded, matching funds for a grant, or up-front payment of grant eligible expenses to be reimbursed by grant revenues. These expenditures should result in tangible benefits that can be measured financially, through better service to the citizens, or an increased productivity for City employees.

Amounts held that are below the minimum balance may be spent for the following purposes:

- f. Expenditures for emergency situations for life, health or public safety issues for which no existing appropriations exist
- g. Situations where a significant revenue declaim in excess of 5% of General Fund original budgeted estimated revenues (excluding transfer in) arises that could not have been foreseen, and for which new revenue is not available and transfers of existing appropriations are not considered feasible or appropriate in maintaining existing service levels;
- h. Correcting the results of an inaccurate estimate, accounting error, or budgeting error in excess of 5% of General Fund original budgeted estimated revenues (excluding transfers)

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**REQUIRED SUPPLEMENTARY INFORMATION**

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**Budgetary Comparison Schedule (Budgetary Basis) General Fund – Year Ended September 30, 2015**

	<u>Budgeted Amounts</u>		<u>Actual Amounts, Budgetary Basis</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>REVENUES</b>				
Taxes	\$ 5,404,000	\$ 5,443,001	\$ 5,404,063	\$ (38,938)
Licenses and permits	119,180	113,000	185,021	72,021
Intergovernmental	290,000	294,000	285,503	(8,497)
Charges for services	172,500	156,680	203,253	46,573
Fees and fines	210,000	255,000	206,488	(48,512)
Investment earnings	2,200	2,200	3,084	884
Miscellaneous	279,448	220,448	309,909	89,461
Total revenues	<u>6,477,328</u>	<u>6,484,329</u>	<u>6,597,321</u>	<u>112,992</u>
<b>EXPENDITURES</b>				
Departmental:				
<i>General Government:</i>				
General government	1,126,407	1,020,564	854,562	166,002
City manager	235,945	240,740	240,735	5
Human resources	184,743	181,287	181,283	4
City clerk	147,188	122,745	122,739	6
Building services	93,587	91,705	91,561	144
Planning and zoning	202,250	145,390	145,270	120
Economic development	80,526	89,028	89,024	4
Vehicle maintenance	152,718	152,850	152,679	171
Total General Government	<u>2,223,364</u>	<u>2,044,309</u>	<u>1,877,853</u>	<u>166,456</u>
<i>Public Safety:</i>				
Police administration	486,720	727,946	711,773	16,173
Police operations	853,199	832,528	832,523	5
Criminal investigations	146,705	104,114	102,131	1,983
Police support	171,422	105,965	105,962	3
Communications	168,084	161,927	161,924	3
Animal Control	102,748	103,051	103,043	8
Code Compliance	107,374	99,277	99,217	60
Total Public Safety	<u>2,036,252</u>	<u>2,134,808</u>	<u>2,116,573</u>	<u>18,235</u>
<i>Street:</i>				
Street	580,347	603,120	600,989	2,131
Total Street	<u>580,347</u>	<u>603,120</u>	<u>600,989</u>	<u>2,131</u>
<i>Culture and Recreation:</i>				
Library	213,770	212,402	212,397	5
Parks	413,221	472,315	469,260	3,055
Total Culture and Recreation	<u>626,991</u>	<u>684,717</u>	<u>681,657</u>	<u>3,060</u>
Total Expenditures	<u>5,466,954</u>	<u>5,466,954</u>	<u>5,277,072</u>	<u>189,882</u>
Excess (deficiency) of revenues over expenditures	<u>1,010,374</u>	<u>1,017,375</u>	<u>1,320,249</u>	<u>302,874</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,916,667	1,916,667	1,892,876	(23,791)
Transfers out	(2,927,041)	(2,934,042)	(2,910,250)	23,792
Total other financing sources and uses	<u>(1,010,374)</u>	<u>(1,017,375)</u>	<u>(1,017,374)</u>	<u>1</u>
Net change in fund balances	-	-	302,875	302,875
Fund balances - beginning	-	-	2,562,907	2,562,907
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,865,782</u>	<u>\$ 2,865,782</u>

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**Footnotes to Budgetary Comparison Schedules:**

1. The budgetary comparison schedule is reported on a non-GAAP budgetary basis that report revenues and expenditures on a modified cash basis. For budgetary purposes expenditures are recorded in the period the invoice is received, except for payroll expenditures that are recorded when paid.
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 Council. All supplemental appropriations require the approval of the City Commission. 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:

	General Fund
Total revenue - budgetary basis	\$ 8,490,197
Total expenses - budgetary basis	<u>(8,187,322)</u>
Change in fund balance - budgetary basis	302,875
Revenue accruals	622,575
Expenditure accruals	<u>(1,221,568)</u>
Change in fund balance - GAAP basis	<u><u>\$ (296,118)</u></u>

Schedules of Required Supplementary Information  
Oklahoma Firefighters Pension & Retirement System  
Schedule of the City of Guthrie's Proportionate Share of  
the Net Pension Liability  
Last 10 Fiscal Years

	2015
City's proportion of the net pension liability	0.453751%
City's proportionate share of the net pension liability	\$ 4,816,145
City's covered-employee payroll	\$ 1,200,607
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	401%
Plan fiduciary net position as a percentage of the total pension liability	68.27%

**Notes to Schedule:**

Only the current fiscal year is presented because 10-year data is not yet available.

Schedules of Required Supplementary Information  
Oklahoma Firefighters Pension & Retirement System  


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Schedule of the City of Guthrie Contributions  


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Last 10 Fiscal Years

	2015
Statutorially required contribution	\$ 173,566
Contributions in relation to the statutorially required contribution	173,566
Contribution deficiency (excess)	\$ -
City's covered-employee payroll	\$ 1,239,757
Contributions as a percentage of covered- employee payroll	14.00%

**Notes to Schedule:**

Only the current fiscal year is presented because 10-year data is not yet available.

Schedules of Required Supplementary Information

Oklahoma Police Pension & Retirement System

Schedule of the City of Guthrie's Proportionate Share of  
the Net Pension Liability

Last 10 Fiscal Years

	2015
City's proportion of the net pension liability	0.3161%
City's proportionate share of the net pension liability	\$ 12,887
City's covered-employee payroll	\$ 892,431
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	1.44%
Plan fiduciary net position as a percentage of the total pension liability	99.82%

**Notes to Schedule:**

Only the current fiscal year is presented because 10-year data is not yet available.

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**Oklahoma Police Pension & Retirement System**

**Schedule of the City of Guthrie Contributions**

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**Last 10 Fiscal Years**

	<u>2015</u>
Statutorially required contribution	\$ 120,952
Contributions in relation to the statutorially required contribution	<u>120,952</u>
Contribution deficiency (excess)	<u>\$ -</u>
City's covered-employee payroll	\$ 930,400
Contributions as a percentage of covered- employee payroll	13.00%

**Notes to Schedule:**

Only the current fiscal year is presented because 10-year data is not yet available.

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**Required Supplementary Information  
Oklahoma Municipal Retirement Fund**

Schedule of Changes in Net Pension Liability and Related Ratios	Last Fiscal Year
	2015
<b>Total pension liability</b>	
Service cost	\$ 165,947
Interest	370,915
Changes of benefit terms	-
Differences between expected and actual experience	30,985
Changes of assumptions	-
Benefit payments, including refunds of member contributions	(175,951)
<b>Net change in total pension liability</b>	<b>391,896</b>
<b>Total pension liability - beginning</b>	<b>4,872,335</b>
<b>Total pension liability - ending (a)</b>	<b>\$ 5,264,231</b>
<b>Plan fiduciary net position</b>	
Contributions - employer	\$ 140,558
Contributions - member	67,223
Net investment income	148,170
Benefit payments, including refunds of member contributions	(175,951)
Administrative expense	(11,002)
Other	-
<b>Net change in plan fiduciary net position</b>	<b>168,998</b>
<b>Plan fiduciary net position - beginning</b>	<b>5,273,843</b>
<b>Plan fiduciary net position - ending (b)</b>	<b>\$ 5,442,841</b>
<b>Net pension liability (asset) - ending (a) - (b)</b>	<b>\$ (178,610)</b>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	103.39%
<b>Covered employee payroll</b>	\$ 1,804,317
<b>Net pension liability (asset) as a percentage of covered-employee payroll</b>	-9.90%

**Notes to Schedule:**

Only the current fiscal year is presented because 10-year data is not yet available.

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**Required Supplementary Information  
Oklahoma Municipal Retirement Fund**

Schedule of Employer Contributions	Last Fiscal Year
	2015
Actuarially determined contribution	\$ 138,867
Contributions in relation to the actuarially determined contribution	138,867
Contribution deficiency (excess)	<u>\$ -</u>
Covered employee payroll	\$ 1,903,453
Contributions as a percentage of covered-employee payroll	7.30%

**Notes to Schedule:**

1. Only the current fiscal year is presented because 10-year data is not yet available.
2. Latest Valuation Date: July 1, 2014
3. Actuarially determined contribution rate is calculated as of July 1, 2013 and July 1, 2014  
October 2014 through June 2015 contributions were at a rate of 7.47%.  
July 2015 through September 2015 contributions were at a rate of 6.77%
4. Methods and assumptions used to determine contribution rates:
  - Actuarial cost method - Entry age normal
  - Amortization method - Level percent of payroll, closed
  - Remaining amortization period - 29 years
  - Asset valuation method - Actuarial:
    - Smoothing period - 4 years
    - Recognition method - Non-asymptotic
    - Corridor - 70% - 130%
    - Salary increases - 4.00% to 7.42% (varies by attained age)
    - Investment rate of return - 7.50%

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**Required Supplementary Information**

The funded status and funding progress of the City's defined benefit OPEB plan for the most recent actuarial valuations is as follows:

	October 1, 2009	September 30, 2013
Actuarial accrued liability - AAL (a)	\$762,663	\$832,247
Actuarial value of plan assets (b)	-	-
Unfunded actuarial accrued liability – UAAL (funding excess) (a) – (b)	\$762,663	\$832,247
Funded ratio (b)/(a)	0%	0%
Covered payroll (c)	\$1,826,439	\$3,998,000
UAAL (funding excess) as a % of covered payroll [UAAL/(c)]	41.8%	18%

Three year trend information is not available because only two actuarial valuations have been done since GASB 45 implementation.

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**OTHER SUPPLEMENTARY INFORMATION**

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**Combining Balance Sheet – Nonmajor Governmental Funds – September 30, 2015**

	<u>Guthrie Oklahoma City Waterline Fund</u>	<u>Hotel Motel Tax Fund</u>	<u>Cemetery Care Fund</u>	<u>Grant Fund</u>	<u>USDA Rural Development</u>	<u>Guthrie Industrial Development Fund</u>	<u>Capital Project Fund</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>									
Cash and cash equivalents	\$ 1,544,047	\$ 78,971	\$ 27,113	\$ 35,181	\$ 54,873	\$ 18,303	\$ 189,915	\$ 455	\$ 1,948,858
Receivable from other governments	-	-	-	163,408	-	-	-	-	163,408
Due from other funds	-	301	-	151,297	-	3,725	620	-	155,943
Taxes receivable, net	-	34,680	-	-	-	-	-	-	34,680
Utilities receivable, net	-	-	-	-	-	-	50,940	-	50,940
Note receivable, net	-	-	-	-	45,936	-	-	-	45,936
Total assets	<u>\$ 1,544,047</u>	<u>\$ 113,952</u>	<u>\$ 27,113</u>	<u>\$ 349,886</u>	<u>\$ 100,809</u>	<u>\$ 22,028</u>	<u>\$ 241,475</u>	<u>\$ 455</u>	<u>\$ 2,399,765</u>
<b>LIABILITIES AND FUND BALANCES</b>									
Liabilities:									
Due to other funds	-	\$ -	\$ -	\$ 75,865	\$ -	\$ 149	\$ 116,713	\$ -	\$ 192,727
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,865</u>	<u>-</u>	<u>149</u>	<u>116,713</u>	<u>-</u>	<u>192,727</u>
Deferred inflows of resources:									
Deferred revenue	-	-	-	163,408	-	-	17,156	-	180,564
Fund balances:									
Restricted	1,544,047	90,022	27,113	30	100,809	21,879	9,412	455	1,793,767
Assigned	-	23,930	-	110,583	-	-	98,194	-	232,707
Total fund balances	<u>1,544,047</u>	<u>113,952</u>	<u>27,113</u>	<u>110,613</u>	<u>100,809</u>	<u>21,879</u>	<u>107,606</u>	<u>455</u>	<u>2,026,474</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 1,544,047</u>	<u>\$ 113,952</u>	<u>\$ 27,113</u>	<u>\$ 349,886</u>	<u>\$ 100,809</u>	<u>\$ 22,028</u>	<u>\$ 241,475</u>	<u>\$ 455</u>	<u>\$ 2,399,765</u>

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**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance – Nonmajor Governmental Funds – For the Year Ended September 30, 2015**

	<u>Guthrie Oklahoma City Waterline Fund</u>	<u>Hotel Motel Tax Fund</u>	<u>Cemetery Care Fund</u>	<u>Grant Fund</u>	<u>USDA Rural Development</u>	<u>Guthrie Industrial Development Fund</u>	<u>Capital Project Fund</u>	<u>Debt Service</u>	<u>Total-Other Governmental Funds</u>
<b>REVENUES</b>									
Taxes	\$ -	\$ 157,725	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157,725
Intergovernmental	-	-	-	39,411	-	-	-	-	39,411
Charges for services	-	-	11,180	-	-	14,900	232,770	-	258,850
Investment earnings	187	205	67	196	101	48	212	-	1,016
Miscellaneous	-	8,493	-	1,046	-	-	-	-	9,539
Total revenues	<u>187</u>	<u>166,423</u>	<u>11,247</u>	<u>40,653</u>	<u>101</u>	<u>14,948</u>	<u>232,982</u>	<u>-</u>	<u>466,541</u>
<b>EXPENDITURES</b>									
Current:									
General government	15,811	-	-	-	-	-	83	-	15,894
Culture and recreation	-	54,647	164	-	-	-	-	-	54,811
Debt Service:									
Principal	-	-	-	-	-	13,787	147,703	-	161,490
Interest and other charges	-	-	-	-	-	1,433	13,517	-	14,950
Capital Outlay	271,890	61,607	15,897	196,403	-	-	909,992	-	1,455,789
Total Expenditures	<u>287,701</u>	<u>116,254</u>	<u>16,061</u>	<u>196,403</u>	<u>-</u>	<u>15,220</u>	<u>1,071,295</u>	<u>-</u>	<u>1,702,934</u>
Excess (deficiency) of revenues over expenditures	<u>(287,514)</u>	<u>50,169</u>	<u>(4,814)</u>	<u>(155,750)</u>	<u>101</u>	<u>(272)</u>	<u>(838,313)</u>	<u>-</u>	<u>(1,236,393)</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Proceeds from long-term debt	-	-	-	-	-	2,720	527,325	-	530,045
Proceeds from capital leases	-	-	-	-	-	-	129,239	-	129,239
Transfers in	-	-	-	151,030	-	-	194,525	-	345,555
Transfers out	-	-	-	(10,241)	-	-	-	-	(10,241)
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,789</u>	<u>-</u>	<u>2,720</u>	<u>851,089</u>	<u>-</u>	<u>994,598</u>
Net change in fund balances	<u>(287,514)</u>	<u>50,169</u>	<u>(4,814)</u>	<u>(14,961)</u>	<u>101</u>	<u>2,448</u>	<u>12,776</u>	<u>-</u>	<u>(241,795)</u>
Fund balances - beginning	<u>1,831,561</u>	<u>63,783</u>	<u>31,927</u>	<u>125,574</u>	<u>100,708</u>	<u>19,431</u>	<u>94,830</u>	<u>455</u>	<u>2,268,269</u>
Fund balances - ending	<u>\$ 1,544,047</u>	<u>\$ 113,952</u>	<u>\$ 27,113</u>	<u>\$ 110,613</u>	<u>\$ 100,809</u>	<u>\$ 21,879</u>	<u>\$ 107,606</u>	<u>\$ 455</u>	<u>\$ 2,026,474</u>

**CITY OF GUTHRIE, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended September 30, 2015**

**Combining Balance Sheet – General Fund Accounts – September 30, 2015**

	<u>General Fund</u>	<u>Fire/EMS Cash</u>	<u>Airport Account</u>	<u>General Fund Stabilization Account</u>	<u>Total General Fund Accounts</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 913,863	115,455	\$ 221,947	\$ 783,119	\$ 2,034,384
Investments	449,814	-	-	-	449,814
Receivable from other governments	676,725	-	33,597	-	710,322
Due from other funds/accounts	58,117	43,509	149	935,152	1,036,927
Taxes receivable, net	66,833	-	-	-	66,833
Court fines receivable, net	71,460	-	-	-	71,460
Ambulance receivable, net	-	130,593	-	-	130,593
Total assets	<u>\$ 2,236,812</u>	<u>\$ 289,557</u>	<u>\$ 255,693</u>	<u>\$ 1,718,271</u>	<u>\$ 4,500,333</u>
<b>LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 18,611	\$ -	\$ -	\$ -	\$ 18,611
Accrued payroll payable	178,367	-	-	-	178,367
Due to other funds/accounts	1,126,037	-	3,725	-	1,129,762
Due to bondholders	26,611	-	-	-	26,611
Payable to other governments	2,003	-	-	-	2,003
Other payables	170	-	-	-	170
Total liabilities	<u>1,351,799</u>	<u>-</u>	<u>3,725</u>	<u>-</u>	<u>1,355,524</u>
Deferred inflows of resources:					
Deferred revenue	<u>33,404</u>	<u>28,096</u>	<u>25,957</u>	<u>-</u>	<u>87,457</u>
Fund balances:					
Restricted	449,814	-	-	-	449,814
Committed	-	-	-	1,718,271	1,718,271
Assigned	-	261,461	226,011	-	487,472
Unassigned	401,795	-	-	-	401,795
Total fund balances	<u>851,609</u>	<u>261,461</u>	<u>226,011</u>	<u>1,718,271</u>	<u>3,057,352</u>
Total liabilities, deferred inflows and fund balances	<u>\$ 2,236,812</u>	<u>\$ 289,557</u>	<u>\$ 255,693</u>	<u>\$ 1,718,271</u>	<u>\$ 4,500,333</u>

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance – General Fund Accounts – For the Year Ended September 30, 2015**

	<u>General Fund</u>	<u>Fire/EMS Cash</u>	<u>Airport Account</u>	<u>General Fund Stabilization Account</u>	<u>Total General Fund Accounts</u>
<b>REVENUES</b>					
Taxes	\$ 5,434,663	\$ -	\$ -	\$ -	\$ 5,434,663
Intergovernmental	837,924	10,975	280,052	-	1,128,951
Licenses and permits	194,250	-	-	-	194,250
Charges for services	203,253	1,094,824	121,051	-	1,419,128
Fees and fines	221,189	-	-	-	221,189
Investment earnings	4,431	403	207	3,906	8,947
Miscellaneous	313,945	8,967	-	-	322,912
Total revenues	<u>7,209,655</u>	<u>1,115,169</u>	<u>401,310</u>	<u>3,906</u>	<u>8,730,040</u>
<b>EXPENDITURES</b>					
Current:					
General government	1,791,119	-	-	-	1,791,119
Public safety	2,678,395	2,170,205	-	-	4,848,600
Public works	589,607	-	-	-	589,607
Culture and recreation	685,721	-	-	-	685,721
Economic development	89,422	-	-	-	89,422
Airport	-	-	143,609	-	143,609
Capital outlay	48,575	-	175,943	-	224,518
Total expenditures	<u>5,882,839</u>	<u>2,170,205</u>	<u>319,552</u>	<u>-</u>	<u>8,372,596</u>
Excess (deficiency) of revenues over expenditures	<u>1,326,816</u>	<u>(1,055,036)</u>	<u>81,758</u>	<u>3,906</u>	<u>357,444</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Interfund/interaccount transfers in	1,903,117	1,210,833	105,130	351,249	3,570,329
Interfund/interaccount transfers out	<u>(3,526,051)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,526,051)</u>
Total other financing sources and uses	<u>(1,622,934)</u>	<u>1,210,833</u>	<u>105,130</u>	<u>351,249</u>	<u>44,278</u>
Net change in fund balances	(296,118)	155,797	186,888	355,155	401,722
Fund balances - beginning	1,147,727	105,664	39,123	1,363,116	2,655,630
Fund balances - ending	<u>\$ 851,609</u>	<u>\$ 261,461</u>	<u>\$ 226,011</u>	<u>\$ 1,718,271</u>	<u>\$ 3,057,352</u>

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

**Combining Schedule of Net Position – Enterprise Fund Accounts – September 30, 2015**

	<u>GPWA</u>	<u>Water Treatment Plant Account</u>	<u>Meter Deposit Account</u>	<u>CMOM Account</u>	<u>GPWA Stabilization Account</u>	<u>Total</u>
<b>ASSETS</b>						
Current assets:						
Cash and cash equivalents	\$ 63,763	\$ 546,795	\$ 73,911	\$ 400,702	\$ 351,397	\$ 1,436,568
Investments	-	-	-	-	-	-
Restricted:						
Cash and cash equivalents	146,359	40	303,299	-	-	449,698
Investments	-	-	99,000	-	-	99,000
Due from other funds	117,243	151,701	-	78,114	479,120	826,178
Accounts receivable, net	516,904	126,469	-	60,645	-	704,018
Notes receivable	15,931	-	-	-	-	15,931
Total current assets	<u>860,200</u>	<u>825,005</u>	<u>476,210</u>	<u>539,461</u>	<u>830,517</u>	<u>3,531,393</u>
Non-current assets:						
Notes receivable, net	117,654	-	-	-	-	117,654
Net pension asset	65,622	-	-	-	-	65,622
Capital assets:						
Land and construction in progress	712,101	60,760	-	-	-	772,861
Other capital assets, net of accumulated depreciation	14,895,593	13,531,226	-	-	-	28,426,819
Total non-current assets	<u>15,790,970</u>	<u>13,591,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,382,956</u>
Total assets	<u>16,651,170</u>	<u>14,416,991</u>	<u>476,210</u>	<u>539,461</u>	<u>830,517</u>	<u>32,914,349</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred amounts related to pensions	<u>95,917</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>95,917</u>
<b>LIABILITIES</b>						
Current liabilities:						
Accounts payable	28,541	-	-	-	-	28,541
Salaries payable	29,042	-	-	-	-	29,042
Accrued interest payable	-	26,478	-	2,937	-	29,415
Due to other funds	693,669	656	1,609	625	-	696,559
Deposits subject to refund	-	-	399,368	-	-	399,368
Compensated absences	5,046	-	-	-	-	5,046
Notes payable	255,058	662,810	-	104,399	-	1,022,267
Total current liabilities	<u>1,011,356</u>	<u>689,944</u>	<u>400,977</u>	<u>107,961</u>	<u>-</u>	<u>2,210,238</u>
Non-current liabilities:						
Compensated absences	45,411	-	-	-	-	45,411
Notes payable	2,686,132	13,272,550	-	2,122,373	-	18,081,055
Net OPEB obligation	79,056	-	-	-	-	79,056
Total non-current liabilities	<u>2,810,599</u>	<u>13,272,550</u>	<u>-</u>	<u>2,122,373</u>	<u>-</u>	<u>18,205,522</u>
Total liabilities	<u>3,821,955</u>	<u>13,962,494</u>	<u>400,977</u>	<u>2,230,334</u>	<u>-</u>	<u>20,415,760</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred amounts related to pensions	<u>134,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>134,645</u>
<b>NET POSITION</b>						
Net investment in capital assets	12,666,504	(343,374)	-	(2,226,772)	-	10,096,358
Restricted for debt service	146,359	-	-	-	-	146,359
Unrestricted	(22,376)	797,871	75,233	535,899	830,517	2,217,144
Total net position	<u>\$ 12,790,487</u>	<u>\$ 454,497</u>	<u>\$ 75,233</u>	<u>\$ (1,690,873)</u>	<u>\$ 830,517</u>	<u>\$ 12,459,861</u>

**CITY OF GUTHRIE, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended September 30, 2015**

**Combining Schedule of Revenues, Expenses, and Changes in Net Position – Enterprise Fund  
Accounts – Year Ended September 30, 2015**

	<u>GPWA</u>	<u>Water Treatment Plant Account</u>	<u>Meter Deposit Account</u>	<u>CMOM Account</u>	<u>GPWA Stabilization Account</u>	<u>Total</u>
<b>REVENUES</b>						
Charges for services:						
Water	\$ 2,630,359	\$ 361,173	\$ -	\$ -	\$ -	\$ 2,991,532
Sewer	866,749	-	-	342,478	-	1,209,227
Sewer	1,339,154	-	-	-	-	1,339,154
Rents and royalties	14,665	-	-	-	-	14,665
Miscellaneous	8,147	-	-	-	-	8,147
Total operating revenues	<u>4,859,074</u>	<u>361,173</u>	<u>-</u>	<u>342,478</u>	<u>-</u>	<u>5,562,725</u>
<b>OPERATING EXPENSES</b>						
General government	578,108	-	-	80	-	578,188
Administration	268,789	-	-	-	-	268,789
Water	682,311	-	-	-	-	682,311
Wastewater	328,513	-	-	-	-	328,513
Sanitation	803,700	-	-	4,192	-	807,892
Landfill operations	100,878	-	-	-	-	100,878
Line maintenance	586,781	-	-	-	-	586,781
Meter operations	-	-	79	-	-	79
Municipal pool	13,976	-	-	-	-	13,976
Depreciation	1,009,331	376,740	-	-	-	1,386,071
Total operating expenses	<u>4,372,387</u>	<u>376,740</u>	<u>79</u>	<u>4,272</u>	<u>-</u>	<u>4,753,478</u>
Operating income (loss)	<u>486,687</u>	<u>(15,567)</u>	<u>(79)</u>	<u>338,206</u>	<u>-</u>	<u>809,247</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Interest and investment revenue	6,258	544	2,083	1,038	1,753	11,676
Operating grants and contributions	10,649	-	-	-	-	10,649
Interest expense	(88,336)	(665,389)	-	(71,045)	-	(824,770)
Total non-operating revenue (expenses)	<u>(71,429)</u>	<u>(664,845)</u>	<u>2,083</u>	<u>(70,007)</u>	<u>1,753</u>	<u>(802,445)</u>
Income (loss) before contributions and transfers	<u>415,258</u>	<u>(680,412)</u>	<u>2,004</u>	<u>268,199</u>	<u>1,753</u>	<u>6,802</u>
Capital contributions	830,897	-	-	-	-	830,897
Transfers in	1,567,326	716,045	-	-	8,085	2,291,456
Transfers out	(2,646,598)	-	(1,900)	(22,550)	-	(2,671,048)
Change in net position	166,883	35,633	104	245,649	9,838	458,107
Total net position - beginning (restated)	12,623,604	418,864	75,129	(1,936,522)	820,679	12,001,754
Total net position - ending	<u>\$ 12,790,487</u>	<u>\$ 454,497</u>	<u>\$ 75,233</u>	<u>\$ (1,690,873)</u>	<u>\$ 830,517</u>	<u>\$ 12,459,861</u>

**CITY OF GUTHRIE, OKLAHOMA  
ANNUAL FINANCIAL REPORT  
As of and for the Year Ended September 30, 2015**

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**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

<b>State Grantor/Pass Through Agency</b>		<b>Award</b>	<b>Awards</b>
<b>Grantor/Program Title</b>	<b>Grant #</b>	<b>Amount</b>	<b>Expended</b>
<b>STATE AWARDS:</b>			
Oklahoma Department of Emergency Management:			
Public Assistance Grant	FEMA-1989-DR-OK	\$ 1,775	\$ 1,775
Oklahoma Humanities Council:			
Library Grant	N/A	1,864	1,864
<b>TOTAL STATE AWARDS</b>		<u>\$ 3,639</u>	<u>\$ 3,639</u>

**Footnotes to Schedule of Expenditures of State Awards:**

1. The Schedule of Expenditures of State Awards is prepared on a modified accrual basis of accounting. The expenditures are recorded when the liability is incurred regardless of when the award proceeds are received.
2. 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.

**CITY OF GUTHRIE, OKLAHOMA**  
**ANNUAL FINANCIAL REPORT**  
**As of and for the Year Ended September 30, 2015**

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**Agenda Item Cover Letter**

<b>Meeting</b> <input checked="" type="checkbox"/> City Council <input type="checkbox"/> GPWA <input type="checkbox"/> Other: _____	<b>Date of Meeting</b> September 6, 2016	<b>Contact</b> Kim Biggs, City Clerk/Treasurer
--	---	--

**Agenda Item**

Consider approval of Budget Amendment No. 10, increasing the budget for the General Fund, Fire Fund, Airport Grant Fund, and Airport Fund.

**Summary**

Budget Amendment No. 10 addresses unbudgeted revenue and expenditures:

1. Increasing General Fund in the amount of \$20,344 for funds received from FEMA for Winter Storm damage and increasing overtime in Parks & Public Grounds.
2. Increasing Fire Fund in the amount of \$35,310 for funds received from the following: OMAG \$4000, Firehouse Sub Grant \$24,910, Ambulance Standby Fee \$6400 and increasing expenditure line items to repair a vehicle, purchase a boat, and miscellaneous items.
3. Increasing Airport Grant Fund in the amount of \$175,000 for funds received from FAA for airport improvements and increasing Transfer to Airport for the same.
4. Increasing Airport Fund in the amount of \$238,069 for funds received from Airport Grant Fund (\$175,000) and Budgeted Fund Balance (\$63,069) for airport improvement projects (ODALS and Taxiway C Rehabilitation).

<b>Funding Expected</b>	<input checked="" type="checkbox"/> Revenue	<input checked="" type="checkbox"/> Expenditure	<input type="checkbox"/> N/A
<b>Budgeted</b>	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
<b>Account Number</b>	<u>See Attached</u>	<b>Amount</b>	<u>See Budget Revision Report</u>
<b>Legal Review</b>	<input checked="" type="checkbox"/> N/A	<input type="checkbox"/> Required	Completed Date: _____

**Supporting documents attached**

- Request for Budget Amendment
- Budget Revision Report

**Recommendation**

Staff recommends approval.

**Action Needed**       Public Hearing       Motion       Emergency Clause

**CITY OF GUTHRIE  
GUTHRIE PUBLIC WORKS AUTHORITY**

**REQUEST FOR BUDGET AMENDMENT**

Type of Amendment:

Date: September 6, 2016

- 1. Transfer of Appropriations
- 2. Supplemental Appropriations --X--
- 3. Appropriation Decrease
- 4. Revenue Increase

Amendment No. 10

\*\*\*\*\*

**Funds Effected:**

- General Fund – \$20,344
- Fire Fund - \$35,310
- Airport Grant Fund - \$175,000
- Airport Fund - \$238,069

**Comments:**

Budget Amendment No. 10 addresses unbudgeted revenue and expenditures:

- 1. Increasing General Fund in the amount of \$20,344 for funds received from FEMA for Winter Storm damage and increasing overtime in Parks & Public Grounds.
- 2. Increasing Fire Fund in the amount of \$35,310 for funds received from the following: OMAG \$4000, Firehouse Sub Grant \$24,910, Ambulance Standby Fee \$6400 and increasing expenditure line items to repair a vehicle, purchase a boat, and miscellaneous items.
- 3. Increasing Airport Grant Fund in the amount of \$175,000 for funds received from FAA for airport improvements and increasing Transfer to Airport for the same.
- 4. Increasing Airport Fund in the amount of \$238,069 for funds received from Airport Grant Fund (\$175,000) and Budgeted Fund Balance (\$63,069) for airport improvement projects (ODALS and Taxiway C Rehabilitation).

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**APPROVAL**

Date: \_\_\_\_\_

Purchasing Agent: \_\_\_\_\_ City Manager: \_\_\_\_\_

\*\*\*\*\*

Council Approval Needed?  Yes  No Date Posted: \_\_\_\_\_

If yes, date approved: \_\_\_\_\_ City Clerk: \_\_\_\_\_

\*\*\*\*\*

After amendment has been entered in the computer, copies are to be sent to the following:

- City Manager - 1 copy
- Purchasing Agent - 1 copy
- Department Head - 1 copy

*City of Guthrie*  
*2016 Unposted Budget Revisions*

Fiscal Year	Period	Reason	Account Number	Description	Increase	Decrease
2016	11	No. 10	01-00-00-5416	FEMA Reimbursable	\$20,344.00	\$0.00
			01-15-11-6011	Overtime - Parks & Public Grounds	\$20,344.00	\$0.00
			09-00-00-5419	Fire Miscellaneous	\$35,310.00	\$0.00
			09-09-90-6316	Vehicle Maintenance - Fire	\$4,000.00	\$0.00
			09-09-90-6549	Boat - Fire	\$24,910.00	\$0.00
			09-09-90-6107	Food/Humans - Fire	\$1,320.00	\$0.00
			09-09-90-6110	Safety Supplies	\$261.00	\$0.00
			09-09-90-6112	Buildings & Grounds - Fire	\$4,819.00	\$0.00
			96-00-00-5503	Airport Grant	\$175,000.00	\$0.00
			96-96-00-6900	Transfer to Airport Fund	\$175,000.00	\$0.00
			98-00-00-5512	Transfer from Fund 96	\$175,000.00	\$0.00
			98-00-00-5401	Budgeted Fund Balance	\$63,069.00	\$0.00
			98-98-94-6585	ODALS - AIP Project	\$29,502.00	\$0.00
			98-98-94-6590	Taxiway C Rehabilitation	\$208,567.00	\$0.00



**Agenda Item Cover Letter**

**Meeting**

City Council  
 GPWA  
 Other: \_\_\_\_\_

**Date of Meeting**

September 6, 2016

**Contact**

Kim Biggs,  
City Clerk/Treasurer

**Agenda Item**

Consider approval of a Lease Agreement with DCP Midstream for a tract of land located in part of the Northwest Quarter of Section 18-T15N-R2W, known as Forrest Hills Compressor Station (5.42 acres just south of Liberty Lake).

**Summary**

On August 3, 1984 Gulf Energy Gathering & Processing Corporation of San Antonio, Texas requested a lease on a piece of property the City owns to construct a booster station to build the pressure on the existing gas lines they have in that area. In 1984, the agreement was an annual rental of \$5,000 per year, payable in advance, due and payable each August with an option of renewal up to four (4) five-year terms; said annual rent to increase by one percent per year cumulative each year payable as established; with the annual rent during each successive option to be subject to further negotiations relevant to rental amounts, and each successive option to be limited to a five percent term increase. The lease was renewed on July 11, 2006 for a term of five years with one (1) five (5) year option to renew for the annual rent in the amount of \$10,000 per year payable each August with the rent being adjusted annually based on the consumer price index. Staff proposes renewing the lease agreement based on the previous terms - a five (5) year lease agreement with one (1) five (5) year option to renew for the annual rent in the amount of \$10,000 per year payable each August with the rent being adjusted annually based on the consumer price index. The lease agreement will be with DCP Midstream who now has the Forrest Hills Compressor Station.

<b>Funding Expected</b>	<input checked="" type="checkbox"/> Revenue	<input type="checkbox"/> Expenditure	<input type="checkbox"/> N/A
<b>Budgeted</b>	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>Account Number</b>	_____	<b>Amount</b>	01-00-00-5459

**Supporting documents attached:**

- Lease Agreement

**Recommendation**

Approval of Lease Agreement with DCP Midstream for a tract of land located in part of the Northwest Quarter of Section 18-T15N-R2W, known as Forrest Hills Compressor Station (5.42 acres just south of Liberty Lake).

**Action Needed**       Public Hearing       Motion       Emergency Clause

**AFTER RECORDING RETURN TO:**  
DCP Midstream, LP  
3201 Quail Springs Parkway, Ste. 100  
Oklahoma City, OK 73134

**LEASE AGREEMENT**

THIS LEASE AGREEMENT, made as of the 1<sup>st</sup> day of August, 2016, by and between the CITY OF GUTHRIE, a municipal corporation hereinafter referred to as LESSOR, and DCP Midstream, LP with offices at 3201 Quail Springs Parkway, Suite 100, Oklahoma City, OK 73134, hereinafter referred to as LESSEE.

**WITNESSETH**

WHEREAS, the Lessor owns or has a right of disposition as the duly authorized representative of an estate or trust as the case may be of a tract of land located in Logan County, State of Oklahoma, described in Exhibit "A" attached hereto and made a part hereof, and

WHEREAS, the parties hereto desire to enter into this Lease Agreement upon the terms and conditions hereinafter set forth.

NOW THEREFORE, the parties hereto desire to enter into this Lease Agreement upon the terms and conditions hereinafter set forth.

1. Lessor hereby agrees to lease that parcel of land described in Exhibit "A" for a term of five (5) years from date hereof and Lessee agrees to pay Lessor or Lessor's successors and assigns a rental of \$10,000.00 per year payable on the 1<sup>st</sup> of August, 2016 and like sums on the 1<sup>st</sup> of August during each of the next four (4) succeeding years of the lease term. In addition to the rent hereunder, Lessee shall adjust the rent annually beginning August 1, 2017, and pay in addition to the \$10,000.00 any increase thereon based on the consumer price index adjusted annually.
  - (a) Lessor hereby grants to Lessee one (1) five (5) year option to renew this lease at the same terms with the consumer price index increases accruing annually throughout the term of the lease and the term of the extension if exercised. If Lessee has not notified Lessor within sixty (60) days from end of the initial five (5) year term of this lease then the lease shall be considered extended for the additional five (5) year option.
  
2. Lessee shall be entitled to go into possession and hold said land for any lawful purpose in connection with gathering and pressure boosting station; however, Lessee shall hold the Lessor harmless from any of its operations conducted upon said land; and Lessee shall assume all responsibility for any compliance with applicable federal, state or local laws or regulations pertaining to its operations upon said land.

3. The lease premises shall consist of and shall be used for the following:

A tract or plot of ground as described in Exhibit "A" attached to be used for compressing, dehydrating, purification, processing of natural gas for use to power the compressor station, with attendant equipment therefore or for any purposes in connection with Lessee's gas gathering/processing connected with gas transmission, and said plot of ground shall be enclosed in whole by a fence if requested by Lessor. Lessor also grants Lessee the right of ingress to and egress from all facilities in the leased property by use of a certain road or right-of-way. Any said road or right-of-way shall not be for the exclusive use of Lessee.

4. Lessee shall have quiet enjoyment of the premises and the right to remove there from any structures, fixtures or appurtenances of any nature erected or construction thereon by Lessee. Upon termination of this Lease Agreement, Lessee shall remove all equipment placed thereon by Lessee within ninety (90) days after the termination of this lease.
5. Time is of the essence hereof and it is mutually agreed that the Lessee shall pay the rentals in advance as they become due. In the event of the failure of Lessee to so pay at an address designated by Lessor from time to time upon or before the due date thereof, Lessor shall notify Lessee in writing of such omission and unless Lessee pays said rental within the thirty (30) days following the date of such notice, the Lessor shall be entitled to the immediate possession of said premises; and in the event that the Lessee fails to make payment of said rental upon notice and refuses to surrender and deliver said premises, the Lessor shall be entitled to an action of forcible entry and detainer and shall recover, in addition to any rentals and possession of said property the costs of such action, together with reasonable attorneys fees and any damages that may be incurred by the Lessor.
6. Lessor warrants that Lessor is the owner of the premises or has the right to dispose of same in a representative capacity.
7. Any notices required hereunder shall be served in writing by Certified Mail, Return Receipt Requested as follows:

**IF TO LESSOR:**  
City of Guthrie  
P.O. Box 908  
Guthrie, OK 73044

**IF TO LESSEE:**

DCP Midstream, LP  
ATTN: John W. Sill Jr., Attorney-in-Fact  
3201 Quail Springs Parkway, Ste. 100  
Oklahoma City, OK 73134

THIS AGREEMENT shall be binding upon and inure to the parties hereto, their respective heirs, executors, administrators, successors and assigns.

WITNESS the execution hereof the day and year first above written.

LESSOR

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Mayor

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney

LESSEE:

DCP Midstream, LP

By: John W. Sill Jr.  
John W. Sill, Jr., Attorney-in-fact

STATE OF OKLAHOMA §

COUNTY OF OKLAHOMA §

Before me, a notary public in and for said County and State, on this 22<sup>nd</sup> day of August, 2016, personally appeared John W. Sill, Jr., known to be the Attorney-in-Fact of DCP Midstream, LP, on behalf of said Limited Partnership and acknowledged to me that he executed this Agreement for the considerations and purposes therein set forth.

Given under my hand and seal of office this 22<sup>nd</sup> day of August, 2016.

My Commission expires: \_\_\_\_\_

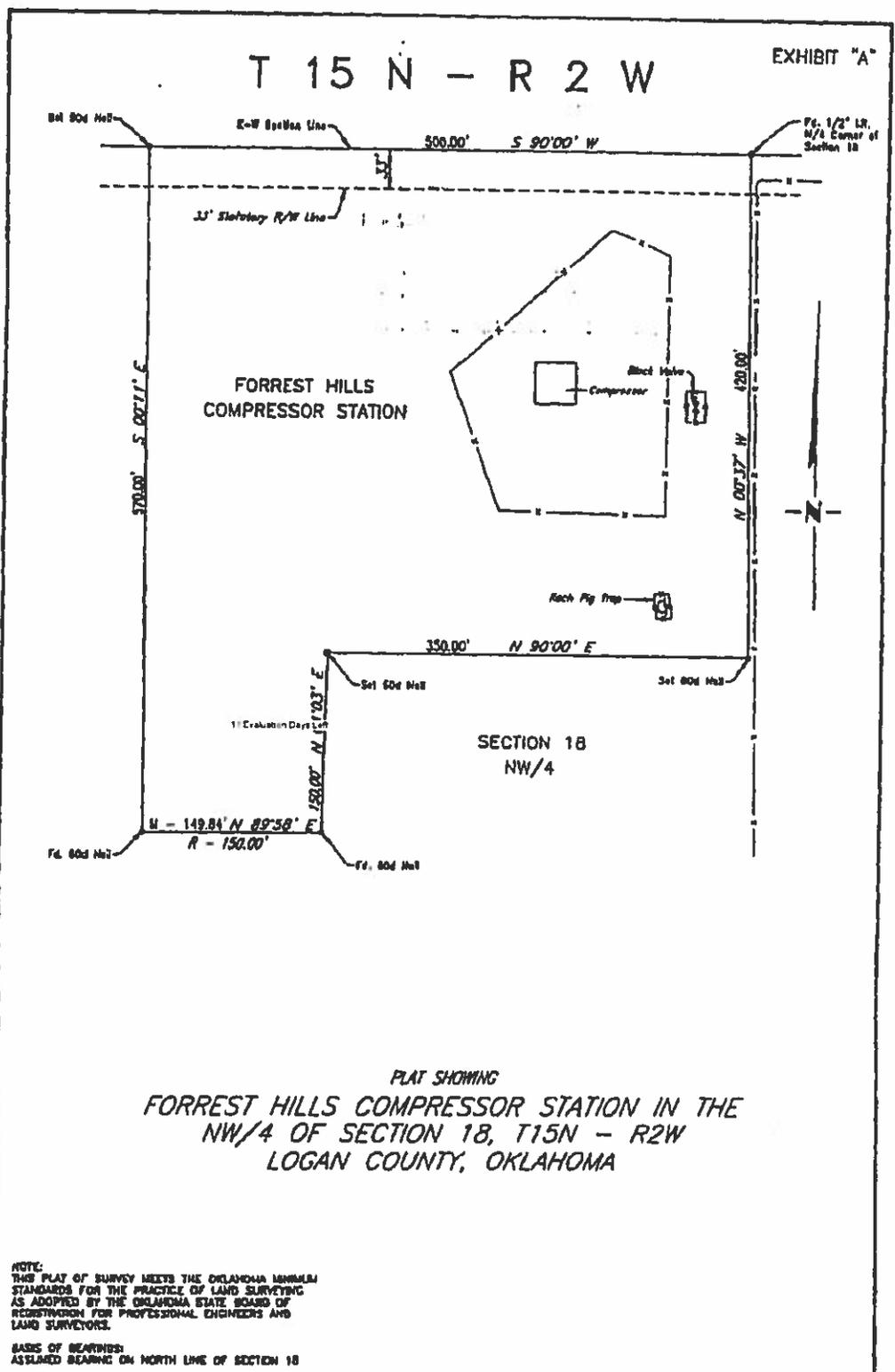
My Commission No: \_\_\_\_\_



C. O. Hankins  
Notary Public

EXHIBIT "A"

T 15 N - R 2 W



PLAT SHOWING  
 FORREST HILLS COMPRESSOR STATION IN THE  
 NW/4 OF SECTION 18, T15N - R2W  
 LOGAN COUNTY, OKLAHOMA

NOTE:  
 THIS PLAT OF SURVEY MEETS THE OKLAHOMA MINIMUM  
 STANDARDS FOR THE PRACTICE OF LAND SURVEYING  
 AS ADOPTED BY THE OKLAHOMA STATE BOARD OF  
 REGISTRATION FOR PROFESSIONAL ENGINEERS AND  
 LAND SURVEYORS.  
 BASIS OF BEARINGS:  
 ASSUMED BEARING ON NORTH LINE OF SECTION 18

				<b>DUKE ENERGY FIELD SERVICES</b>		SCALE: 1"=100'
						DATE: 03/17/08
						JOB NO.: 060485
SURVEYED BY: C.W.				CIMARRON SURVEYING & MAPPING CO.		DWG. NO.: 0604.B5



Agenda Item Cover Letter

Meeting

X City Council
GPWA
Other:

Date of Meeting

September 6, 2016

Contact

Jessie Bryan,
Purchasing Agent

Agenda Item

Consider approval to declare property that has reached its useful life, become obsolete and/or is not functioning as surplus property and allow the Purchasing Agent to dispose of said property in a way that is most beneficial to the City of Guthrie.

Summary

The following property should be claimed as surplus as it has reached its useful life, become obsolete and/or is not functioning.

- 8 (eight) Dell CPU's; 9 (nine) monitors and 1 (one) Evo CPU and 13 (thirteen) keyboards
Ink Toner Cartridges 17 (seventeen)
HP Desktop Printer 1 (one)
Electronic Eraser 2 (two)

Funding Expected X Revenue Expenditure N/A
Budgeted Yes No N/A
Account Number 01-00-00-5419 Amount Unknown
Legal Review X N/A Required Completed Date:

Supporting documents attached

- N/A

Recommendation

Approve declaring surplus and allow the Purchasing Agent to dispose of said property in a way that is most beneficial to the City of Guthrie.

Action Needed Public Hearing X Motion Emergency Clause



Agenda Item Cover Letter

Meeting

X City Council
X GPWA
Other:

Date of Meeting

September 6, 2016

Contact

Jim Ahlgren,
Human Resource Director

Agenda Item

Consider authorizing City staff to contract with Aetna to continue providing medical and life insurance coverage for City employees for fiscal year 2017.

Summary

The City of Guthrie currently contracts with Aetna to provide medical and life insurance for its employees. The current contract expires September 30, 2016. Aetna has increased its medical rates causing the City to seek new quotes. Of the companies that quoted, Aetna presented the best value to the City.

Funding Expected: Revenue, Expenditure, N/A
Budgeted: Yes, No, N/A
Account Number: All depts. City & GPWA, Amount
Legal Review: N/A, Required, Completed Date:

Supporting documents attached

- 2016 Medical Rate Quote Spreadsheet
Life Quote

Recommendation

Motion to approve that City staff be authorized to contract group Medical and Life Insurance coverage with Aetna for the October 1, 2016 - September 30, 2017 plan year.

Action Needed: Public Hearing, Motion, Emergency Clause

**CITY OF GUTHRIE  
2016 Comparison**

<b>BENEFITS</b>	<b>Aetna Current</b>	<b>BCBS</b>	<b>OPEH&amp;W</b>	<b>United Healthcare</b>	<b>TML MultiState</b>
	<b>OK OAMC 250 10%</b>	<b>MW 475 Blue Preferred</b>		<b>AG-V2MOD / H9</b>	<b>P96-25-25-A \$15 OV</b>
Office visit copay (PCP / Spec)	\$15	\$20	\$20 / \$50	\$20 / \$40	\$15
Ind. Deductible / Family	\$250 / \$500	\$500 / \$1,500	\$750 / \$2,250	\$250 / \$500	\$250 / \$500
Coinsurance (In / Out)	10% / 30%	20% / 40%	20% / 30%	20% / 50%	10% / 40%
Out of Pocket Max (Ind/Fam)	\$2,500 / \$5,000	\$3,500 / \$10,200	\$2,500 / \$7,500	\$2,500 / \$5,000	\$2,500 / \$5,000
Prescription Card	\$10 / \$30 / \$50	30% / \$25 / 30% to \$300	\$10 generic - \$45 brand after \$50 annual deductible	\$10 / \$30 / \$50	\$5 / \$14 / \$43 / \$65 / \$120
Urgent Care	\$50 co-pay + 10%	Deductible + 20%	\$20 co-pay	\$75 copay	Deductible + 10%
Emergency Room	\$100 co-pay + 10%	Deductible + 20%	\$50 + Deductible & 20%	\$250 + 20%	Deductible + 10%
Inpatient	Deductible + 10%	Deductible + 20%	Deductible + 20%	Deductible + 20%	Deductible + 10%
Outpatient	Deductible + 10%	Deductible + 20%	Deductible + 20%	Deductible + 20%	Deductible + 10%
Hi Tech Diagnostics	Deductible + 10%	Deductible + 20%	Deductible + 20%	Deductible + 20%	Deductible + 10%
Network	Aetna OAMC	Blue Preferred	Blue Preferred	Choice Plus	UHC Choice Plus
	<b>Current / Renewal</b>				
Employee	\$483.11 / <b>\$530.94</b>	\$508.37	\$511.86	\$502.39	\$532.76
Employee / Spouse	\$1,130.51 / <b>\$1,242.43</b>	\$1,189.63	\$1,070.00	\$1,175.64	\$884.22
Employee / Child(ren)	\$874.44 / <b>\$961.01</b>	\$920.17	\$761.28	\$909.34	\$417.42
Family	\$1,521.84 / <b>\$1,672.50</b>	\$1,601.42	\$917.88	\$1,582.58	\$1,107.56
<b>final rates are subject to underwriting and final enrollment</b>					
50% of employee cost and 75% of all eligible employee participation is required					

**Matthew Stewart**  
Account Manager



3030 NW Expressway Suite 625  
Oklahoma City, OK 73112  
T 405 945 1224  
Email address [mjstewart@aetna.com](mailto:mjstewart@aetna.com)

August 4, 2016

City of Guthrie  
101 North 2<sup>nd</sup>  
Guthrie, OK 73044

Plan # 475182

Coverages: Life & AD&D, Supplemental Life

Dear Jim Ahlgren:

Your Group Insurance plans, provided by Aetna, have been reviewed and the rates will remain unchanged for the 10/01/2016 to 09/30/2017 policy period.

Please be assured that at Aetna we do our best to provide exceptional service and quality benefits. For all groups with rate renewal action, we have two new benefits for qualifying members. Everest Funeral and Concierge Services are now included for all Basic Life customers with 100+ Basic Life covered members. This gives members access to Everest's 'Immediate Family' option which applies to the employee, their partner/spouse and children under 26 years of age. An additional option is available to cover members' Parents and In-Laws, for an additional charge. Everest services are offered in addition to the living, end-of-life/beneficiary services, health and fitness discounts and financial planning services included with the Life Essentials Program.

As a reminder, we reserve the right to review the rates currently in force if the group experiences a revision change, material change in the condition under which your plan operates, change in participating lives or volume changes of plus or minus 10%. In the absence of any revisions we anticipate that the rates currently in force will remain in effect until the next renewal date.

Aetna's standard Group Life contract outlines requirements for Evidence of Insurability (EOI) and Premium Waiver (PW). As part of the caveat review process, your Policy's EOI rules will be reviewed with you as well as the Premium Waiver feature and related requirements including notification rules.

If you require assistance or have any questions about this renewal, please contact your agent/broker or your local Aetna Sales office.

Sincerely,

Matthew Stewart  
Aetna Account Manager



Agenda Item Cover Letter

Meeting

X City Council
X GPWA
Other:

Date of Meeting

September 6, 2016

Contact

Jim Ahlgren,
Human Resource Director

Agenda Item

Consider authorizing City staff to contract with MetLife to continue providing dental insurance coverage for City employees for fiscal year 2017.

Summary

The City of Guthrie currently contracts with MetLife to provide dental care insurance for its employees. The current contract expires September 30, 2016. MetLife has increased its rates causing the City to go out for quotes. Of the companies that quoted MetLife presented the best value to the City.

Funding Expected Revenue Expenditure N/A
Budgeted Yes No N/A
Account Number All depts. City & GPWA Amount
Legal Review N/A Required Completed Date:

Supporting documents attached

- 2016 Dental Rate Quote spreadsheet

Recommendation

Approve that City staff be authorized to contract group dental coverage with MetLife for the October 1, 2016 - September 30, 2017 plan year.

Action Needed Public Hearing Motion Emergency Clause

## **CITY OF GUTHRIE DENTAL 2016**

<b>DENTAL BENEFITS</b>	<b>MetLife <u>Current</u></b>	<b>MetLife <u>Renewal</u></b>	<b>Delta Dental <u>Plus Premier</u></b>	<b>Delta Dental <u>PPO</u></b>	<b>OPEH&amp;W <u>Blue Cross</u></b>
Preventive Services	100%	100%	100%	100%	100%
Basic Services	80%	80%	80%	80%	80%
Major Services	50%	50%	50%	50%	50%
Deductible - Ind/Fam	\$50 / \$100	\$50 / \$100	\$50 / \$150	\$50 / \$150	\$50 / \$150
Annual Maximum	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
Orthodontics	N/A	N/A	N/A	N/A	N/A
Ortho Lifetime max	N/A	N/A	N/A	N/A	N/A
Endo & Periodontics	80%	80%	80%	80%	N/A
Employee	\$24.90	\$26.64	\$25.44	\$22.12	\$36.98
Employee / Spouse	\$49.76	\$53.24	\$50.86	\$44.26	\$42.60
Employee / Children	\$57.24	\$61.25	\$58.50	\$50.90	\$28.48
Family	\$82.11	\$87.86	\$83.92	\$73.02	\$62.64



Agenda Item Cover Letter

Meeting

X City Council
X GPWA
Other:

Date of Meeting

September 6, 2016

Contact

Jim Ahlgren,
Human Resource Director

Agenda Item

Consider authorizing City staff to continue to insure the Armory Building 720 East Logan Avenue at a limit of \$588,290.

Summary

The City of Guthrie currently acquired the Guthrie Armory Building from the State of Oklahoma in March 2011. Upon receipt of the property the value was assessed at \$2.78 m by our insurance carrier Oklahoma Municipal Assurance Group, OMAG. At that time the City elected to insure the building for \$500,000, an amount below the replacement or assessed costs.

OMAG our property insurance carrier has requested that this item be brought before council.

Funding Expected Revenue Expenditure N/A
Budgeted Yes No N/A
Account Number Amount
Legal Review N/A Required Completed Date:

Supporting documents attached

- OMAG Memorandum
Functional Building Replacement Cost Endorsement

Recommendation

Approve that City staff be authorized to continue current insurance level of the Armory Building.

Action Needed Public Hearing Motion Emergency Clause



# Oklahoma Municipal Assurance Group

3650 S. Boulevard Edmond, OK 73013 (405) 657-1400

## Municipal Property Protection Plan

### MEMORANDUM

DATE: 10/01/2016  
TO: MR. JIM AHLGREN  
FROM: OMAG UNDERWRITING  
SUBJECT: TOWN OF GUTHRIE  
PRO 1400100 01

Enclosed, please find the attached Functional Building Replacement Cost (FBRC) form for the above referenced account.

Please return a signed copy of the FBRC form to our office, along with a copy of the city council minutes addressing and approving this form.

This signed form will become a part of the FBRC Endorsement to the above referenced account and should be attached to your copy of the policy.

Please call 1-800-234-9461 and ask for underwriting, or email [TKliewer@omag.org](mailto:TKliewer@omag.org) if you have any questions.

Thank you.

Tina Kliewer



# Oklahoma Municipal Assurance Group

3650 S. Boulevard Edmond, OK 73013 (405) 657-1400

## Municipal Property Protection Plan

Plan Member: CITY OF GUTHRIE

Agreement No.: PRO 1400100 01

Endorsement Effective Date:

Effective Date: 10/01/2016

Expiration Date: 10/01/2017

---

It is hereby agreed and understood the Plan Agreement is changed as follows:

FUNCTIONAL BUILDING REPLACEMENT COST APPLIES TO THE FOLLOWING LOCATION ON THE PROPERTY SCHEDULE:

720 E. LOGAN AVE  
STORAGE BUILDING (O)  
Building Value: \$588,290.00

(Please attach this Plan Endorsement to your original Plan Document)

Oklahoma Municipal Assurance Group Representative

Date Issued: 08/11/2016  
FBRCE (1.8)

City of Guthrie

September 6, 2016

120



# Oklahoma Municipal Assurance Group

3650 S. Boulevard Edmond, OK 73013 (405) 657-1400

## Municipal Property Protection Plan

### Functional Building Replacement Cost

This endorsement modifies insurance provided under the Property Coverage Form.

With respect only to the building(s) at the Insured's premises described in the Schedule below, the valuation provisions of this policy are amended by the following:

#### A. FUNCTIONAL BUILDING REPLACEMENT COST

1. If the Insured contracts for repair or replacement of the damaged or destroyed building (s) shown in the Schedule below within a reasonable period of time, OMAG will pay the least of the following:
  - a. In the event of a total loss, the cost to replace the damaged building on the same site, with a less costly building that is functionally equivalent to the damaged building; or
  - b. In the event of a partial loss, the cost to repair or replace the damaged portion of the building with less costly material, if available, in the architectural style that existed before the loss or damage occurred; or
  - c. The amount the Insured actually spends that is necessary to repair or replace the damaged or destroyed building with less costly material if available; or
  - d. The Limit of Insurance shown in the Schedule below applicable to the damaged or destroyed building.
2. If the Insured does not make a claim under paragraph 1. above, OMAG will pay the least of the following:
  - a. The "Market Value" of the building, exclusive of the land value;
  - b. The amount it would cost to repair or replace the damaged or destroyed building on the same site, with less costly material in the architectural style that existed before the loss occurred, less allowance for physical deterioration and depreciation; or
  - c. The Limit of Insurance shown in the Schedule below applicable to the damaged or destroyed building.
3. The Limit of Insurance shown in the Schedule below is the only Limit of Insurance applicable to the damaged or destroyed building.

#### B. AMENDMENT TO THE ORDINANCE OR LAW COVERAGE

The Ordinance or Law coverage provided under Section B. 2. of the Property Coverage Form applies to the buildings to which this endorsement applies, whether or not a Limit of Insurance is otherwise shown in the Supplemental Coverage Declarations for Ordinance or Law Coverage. But the Ordinance or Law coverage provided with respect to the buildings to which this endorsement applies is included in, and does not increase the applicable Limit of Insurance shown in the Schedule below for the damaged or destroyed buildings. If a Limit of Insurance is shown in the Supplemental Coverage Declarations for Ordinance or Law Coverage, that Limit of Insurance does not apply to any building to which this endorsement applies.

#### C. ADDITIONAL DEFINITION

The following definition is in addition to those contained in the Property Coverage Form: "Market Value", as used in this endorsement, means the price which the building might be expected to realize if offered for sale on a fair market, immediately prior to loss or damage

#### D. SCHEDULE

<b>Insured Premises Address of Building</b> <b>720 E. LOGAN AVE.</b> <b>STORAGE BUILDING</b>	<b>Limit of Insurance</b> <b>\$588,290.00</b>
--	--

Signed: \_\_\_\_\_

**City or Town Administrator**  
**CITY OF GUTHRIE**

Dated: \_\_\_\_\_



**Agenda Item Cover Letter**

**Meeting**

City Council  
 GPWA

**Date of Meeting**

September 6, 2016

**Contact**

Kim Biggs,  
 City Clerk/Treasurer

Public  
 Other: Hearing

**Agenda Item**

Public Hearing and discussion of the FY 2017 Budget for the General Fund, Guthrie Public Works Authority Fund and miscellaneous funds.

**Summary**

Staff has prepared and achieved a balanced budget for the General Fund, Guthrie Public Works Authority Fund and miscellaneous funds for Fiscal Year 2017. Staff has completed the budget process in accordance with Title 11 O.S. §17-201, et seq. Resolution No. 2016-17 provides the City Manager with the flexibility to control the Budget and amend one account to another within the same department or from one department to another within the same fund, without prior approval of the Council or Trustees, all as provided in Title 11 O.S. §17-215. Also, the proposed resolution provides the City Manager with the authority to submit grant applications for grants without prior approval of the Council or Trustees.

<b>Funding Expected</b>	<input type="checkbox"/> Revenue	<input type="checkbox"/> Expenditure	<input checked="" type="checkbox"/> N/A
<b>Budgeted</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<b>Account Number</b>	_____	<b>Amount</b>	_____

**Supporting documents attached:**

- Resolution No. 2016-17
- Budget Summary

**Recommendation**

Discussion only

**Action Needed**     Public Hearing     Motion     Emergency Clause

**RESOLUTION NO. 2016-17**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF GUTHRIE  
ADOPTING THE FISCAL YEAR 2017 BUDGET FOR THE GENERAL FUND  
AND MISCELLANEOUS FUNDS; AND AUTHORIZING THE CITY MANAGER  
TO MAKE TRANSFERS WITHIN SAID FUNDS.**

---

**WHEREAS**, the Council of the City of Guthrie, Oklahoma, has conducted a public hearing on the FY 2017 Annual Budget on September 6, 2016 and have completed the budget process in accordance with Title 11 O.S. §17-201, et seq.; and

**WHEREAS**, the City Council has reviewed and evaluated departmental proposals of the City staff, and they have solicited and incorporated public input into the Annual Budget; and

**WHEREAS**, the City Council has determined that the Annual Budget meets the needs of the citizens of the City of Guthrie for Fiscal Year 2017; and

**WHEREAS**, the attached Exhibit “A”, entitled “Budget Summary”, represents the appropriations contained in the Annual Budget and the same must be approved by resolution; and

**WHEREAS**, the City Council desires to provide the City Manager with flexibility to control the Budget and amend certain accounts therein as the need arises, without prior approval of the Council, all as provided in Title 11 O.S. Supplement 1996, §17-215; and

**WHEREAS**, the City Council desires to provide the City Manager with the authority to submit grant applications for grants.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and City Council of the City of Guthrie, Oklahoma, respectively, that:

1. The appropriations of the Annual Budget contained in the attached Exhibit “A” are hereby adopted and incorporated herein by reference.
2. The interfund transfers included with the Budget are hereby approved.
3. The City Manager is authorized to proceed with implementation of the FY 2017 Annual Budget and to purchase, when necessary, the appropriate equipment or projects specified therein, subject to established policies governing expenditures, purchasing or contracts.

4. The City Manager is authorized to transfer any unexpended and unencumbered appropriation or any portion thereof from one account to another within the same department or from one department to another within the same fund; provided that no appropriation for debt service or other appropriation required by law or ordinance may be reduced below the minimums required. The City Manager shall submit for Council action all other budget amendments, including interfund transfers of appropriations and supplemental appropriations to any fund.
5. The City Manager is authorized to submit grant applications for grants.

\*\*\* END \*\*\*

The undersigned hereby certify that the foregoing Resolution was duly adopted and approved by the Mayor and City Council of the City of Guthrie, Oklahoma, on the \_\_\_\_ day of September, 2016, after compliance with the notice requirements of the Open Meeting Act (25 OSA, § 301, et. seq.)

---

Steven J. Gentling, Mayor

ATTEST: (Seal)

---

Kim Biggs, City Clerk

Approved as to form and legality on \_\_\_\_\_, 2016.

---

Randel Shadid, City Attorney

**EXHIBIT A**

**BUDGET SUMMARY**

	General	Fire/EMS	Grants	Hotel/Motel	Capital	Cemetery	
	Fund	Fund	Fund	Tax Fund	Projects Fund	Care Fund	
<b>REVENUES:</b>							
Budgeted Fund Balance	\$ 218,500	\$ -	\$ 42,801	\$ -	\$ 3,000,000	\$ -	
Interfund Transfer	\$ 2,561,812	\$ 1,384,083	\$ 169,601	\$ -	\$ 1,656,371	\$ -	
Interest Income	\$ 3,000	\$ 450	\$ 350	\$ 250	\$ 450	\$ 75	
Miscellaneous Income	\$ 145,000	\$ 10,000	\$ -		\$ -	\$ -	
Fees & Permits	\$ 311,200	\$ -	\$ -	\$ -	\$ -	\$ -	
Taxes	\$ 7,192,500	\$ -	\$ -	\$ 205,000	\$ -	\$ -	
Cemetery Lot/Interment/Fee	\$ 90,500	\$ -	\$ -	\$ -	\$ -	\$ 11,500	
Rents & Royalties	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Sale of Assets	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Intergovernmental	\$ -	\$ 393,537	\$ 1,192,884	\$ -	\$ -	\$ -	
Enhanced 911 Revenue	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ -	
Charges for Services	\$ 21,000	\$ 738,250	\$ -	\$ -	\$ 235,000	\$ -	
Municipal Court Fines	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTALS:</b>	<b>\$ 10,839,512</b>	<b>\$ 2,526,320</b>	<b>\$ 1,405,636</b>	<b>\$ 205,250</b>	<b>\$ 4,896,321</b>	<b>\$ 11,575</b>	
	Stabilization	USDA Rural	Airport				
	Fund	Development	Fund	GEDA			
<b>REVENUES:</b>							
Budgeted Fund Balance	\$ -	\$ -	\$ 35,000	\$ -			
Interfund Transfer	\$ 65,000	\$ -	\$ 49,560	\$ -			
Interest Income	\$ 4,200	\$ 85	\$ 450	\$ 40			
Partnership/Edmond	\$ -	\$ -	\$ 122,132	\$ -			
Rents & Royalties	\$ -	\$ -	\$ 26,982	\$ 17,620			
Repay Loan	\$ -	\$ 13,092	\$ -	\$ -			
Intergovernmental	\$ -	\$ -	\$ 338,400				
Charges for Services	\$ -	\$ -	\$ 11,000	\$ -			
<b>TOTALS:</b>	<b>\$ 69,200</b>	<b>\$ 13,177</b>	<b>\$ 583,524</b>	<b>\$ 17,660</b>			
<b>EXPENDITURES:</b>							
	Personal	Materials	Services	Capital	Debt	Fund	
	Services	& Supplies	& Charges	Outlay	Service	Transfers	Total
General Government	\$ 52,805	\$ 140,036	\$ 849,050	\$ -	\$ -	\$ 4,853,774	\$ 5,895,665
City Manager	\$ 207,908	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ 209,708
GTV20	\$ 51,366	\$ 7,000	\$ -	\$ -	\$ -	\$ -	\$ 58,366
Building Services	\$ 43,474	\$ 1,350	\$ 400	\$ -	\$ -	\$ -	\$ 45,224
Finance	\$ 121,510	\$ -	\$ 7,650	\$ -	\$ -	\$ -	\$ 129,160
Community Development	\$ 77,945	\$ 1,450	\$ 23,700	\$ -	\$ -	\$ -	\$ 103,095
Economic Development	\$ 97,019	\$ 10,000	\$ 21,900	\$ -	\$ -	\$ -	\$ 128,919
Library Administration	\$ 208,470	\$ 43,100	\$ 2,407	\$ -	\$ -	\$ -	\$ 253,977
Police Administration	\$ 246,173	\$ 108,000	\$ 218,050	\$ -	\$ -	\$ -	\$ 572,223
Police Operations	\$ 1,118,790	\$ 61,500	\$ -	\$ 30,000	\$ -	\$ -	\$ 1,210,290
Police-Animal Control	\$ 97,397	\$ 8,500	\$ -	\$ -	\$ -	\$ -	\$ 105,897
Police-Criminal Investigations	\$ 307,575	\$ 2,500	\$ 3,500	\$ -	\$ -	\$ -	\$ 313,575
Police Code Compliance	\$ 45,550	\$ 750	\$ 70,345	\$ -	\$ -	\$ -	\$ 116,645
Police-School Resource Officer	\$ 221,358	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 221,858
Police-Communications	\$ 274,265	\$ 23,000	\$ 24,100	\$ -	\$ -	\$ -	\$ 321,365
Street	\$ 312,649	\$ 241,000	\$ 63,700	\$ -	\$ -	\$ -	\$ 617,349
Pool	\$ -	\$ 11,000	\$ 7,500	\$ -	\$ -	\$ -	\$ 18,500
Parks & Public Grounds	\$ 408,396	\$ 77,200	\$ 32,100	\$ -	\$ -	\$ -	\$ 517,696
<b>TOTALS:</b>	<b>\$ 3,892,650</b>	<b>\$ 736,886</b>	<b>\$ 1,326,202</b>	<b>\$ 30,000</b>	<b>\$ -</b>		<b>\$ 10,839,512</b>
Fire-Suppression	\$ 878,313	\$ 67,700	\$ 46,490	\$ -	\$ -	\$ -	\$ 992,503
Fire-EMS	\$ 1,125,065	\$ 140,400	\$ 125,375	\$ -	\$ 37,097	\$ -	\$ 1,427,937
Fire-Administration	\$ 95,440	\$ 7,000	\$ 3,440	\$ -	\$ -	\$ -	\$ 105,880
<b>TOTALS:</b>	<b>\$ 2,098,818</b>	<b>\$ 215,100</b>	<b>\$ 175,305</b>	<b>\$ -</b>	<b>\$ 37,097</b>	<b>\$ -</b>	<b>\$ 2,526,320</b>

**EXHIBIT A****BUDGET SUMMARY**

<b>EXPENDITURES:</b>	<b>Personal</b>	<b>Materials</b>	<b>Services</b>	<b>Capital</b>	<b>Debt</b>	<b>Fund</b>	
	<b>Services</b>	<b>&amp; Supplies</b>	<b>&amp; Charges</b>	<b>Outlay</b>	<b>Service</b>	<b>Transfers</b>	<b>Total</b>
<b>MISCELLANEOUS FUNDS:</b>							
Grant Fund	\$ -	\$ -	\$ -	\$ 1,405,636	\$ -	\$ -	\$ 1,405,636
Hotel/Motel Tax Fund	\$ -	\$ 71,415	\$ 41,075	\$ 68,410	\$ -	\$ 24,350	\$ 205,250
Capital Projects Fund	\$ -	\$ 1,015,084	\$ -	\$ 2,816,500	\$ 917,055	\$ -	\$ 4,748,639
Cemetery Care Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USDA Rural Development Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Airport Fund	\$ 130,029	\$ 24,995	\$ 141,400	\$ 287,100	\$ -	\$ -	\$ 583,524
Economic Development Authority	\$ -	\$ -	\$ -	\$ -	\$ 15,220	\$ -	\$ 15,220



**Agenda Item Cover Letter**

**Meeting**

City Council  
 GPWA  
 Other: \_\_\_\_\_

**Date of Meeting**

September 6, 2016

**Contact**

Bruce Johnson,  
City Manager

**Agenda Item**

Discussion and possible action on Ordinance No. 3294, amending drainage guidelines for the City of Guthrie and declaring an emergency.

**Summary**

This ordinance establishes methods and standards for the safeguarding of personal and public property, which is adjacent to, or in close proximity to, construction sites in which the natural vegetation and topography have been disturbed or altered due to the development project. The ordinance specifically requires that prior to the start of construction, an engineering study be performed, and a report submitted for review and approval from the City Engineer. This report must detail precise pre development and post development hydrology, which includes what temporary measures will be used to prevent soil erosion and how storm water runoff will be managed, so as to be contained on-site. In the drainage plan, the submitting engineer must also show what measures will be taken to establish permanent site stabilization, such as the installation of a detention/retention ponds, proper grading contours and elevations of the development site, and effective finished landscaping to control storm water runoff.

<b>Funding Expected</b>	_____ Revenue	_____ Expenditure	<u>  x  </u> N/A
<b>Budgeted</b>	_____ Yes	_____ No	<u>  x  </u> N/A
<b>Account Number</b>	_____	<b>Amount</b>	_____

**Supporting documents attached:**

- Ordinance No. 3294

**Recommendation**

Approval of Ordinance No. 3294, amending drainage guidelines for the City of Guthrie and declaring an emergency.

**Action Needed**      \_\_\_\_\_ Public Hearing        x   Motion        x   Emergency Clause

**ORDINANCE NO. 3294**

**AN ORDINANCE AMENDING CHAPTER FOUR, ARTICLE TWENTY, SECTION 4-403 OF THE MUNICIPAL CODE OF THE CITY OF GUTHRIE, OKLAHOMA, ADDING SECTION 4-403(C) DESIGN POLICIES AND STANDARDS, SECTION 4-403(D) REGIONAL DETENTION SYSTEMS, SECTION 4-403(E) REGULATORY REQUIREMENTS, SECTION 4-403(F) CONSTRUCTION PLAN REQUIREMENTS, SECTION 4-403(G) REQUIREMENTS FOR DRAINAGE REPORTS AND PLANS, SECTION 4-403(H) DRAINAGE SYSTEM REQUIREMENT, SECTION 4-403(I) RAINFALL, SECTION 4-403(J) RUNOFF; THIS ORDINANCE PROVIDES FOR SEVERABILITY, REPEALER AND DECLARES AN EMERGENCY.**

**BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GUTHRIE, OKLAHOMA:**

SECTION 1

**CHAPTER 4, ARTICLE 20, SECTION 4-403(C)-(J): DESIGN POLICIES AND STANDARDS SHALL BE ADDED AS FOLLOWS:**

(C) Design Policies and Standards

(1) Drainage policies.

- a) The storm water drainage system shall be designed to pass the peak storm water runoff received from upstream and from the subject property for storms with durations up to 24 hours and return periods of up to 100 years.
- b) All development, redevelopment, and earth changes shall be constructed so that it will not increase the frequency of flooding or the depth of flood flows for any storm, up to and including the 24-hour 100-year storm.
- c) Peak flows shall not be increased at any location for any storm, up to and including the 24-hour 100-year storm.
- d) Regulation of peak flows to allowable levels, as determined by subsections (a)(2) and (3) of this section, shall be achieved by on-site or off-site storage and/or other water management facilities as provided in the city drainage standards.
- e) Subject to requirements for a drainage plan or earth change permit and of the city drainage standards, downstream conveyance may be improved or easements obtained for inundated areas to compensate for increased flow depths if such improvements comply with the policies of this chapter.
- f) All development, redevelopment, and earth changes shall be constructed so that it will not cause harm to other properties as a result of concentrating flows.

- g) On-site storm water control may not be required for sites less than 2.5 acres in size if it is determined by the city engineer that storm water runoff from the site will not cause adverse effects as described in this chapter. The city engineer may request that the applicant provide such information as required to make this determination. In such cases, a cash payment in lieu of on-site storm water control will be made to the storm water management fund in an amount equal to the estimated cost of providing on-site storm water control.

(2) Erosion and sediment control policies.

- a) All development, redevelopment, and earth changes shall be designed, constructed and completed in a manner which minimizes the exposure of bare earth to precipitation.
- b) All development, redevelopment, and earth changes shall be constructed only if appropriate sedimentation facilities are installed and maintained throughout the construction period.
- c) All development, redevelopment, and earth changes shall be accompanied by best management practices for controlling sediment and erosion so as to minimize the amount of sediment leaving the site.

(3) Standards.

- a) Requirements and design standards for all components of drainage facilities shall be established by the city drainage standards.
- b) The city drainage standards shall govern all earth changes, drainage plans, excavating, grading, regrading, revegetation, landfilling, berming and diking of land within the jurisdictional area of the city and shall specifically regulate the following considerations:
  - i. The city drainage standards shall regulate the design, installation, utilization and removal of all temporary and permanent drainage facilities and best management practices; and
  - ii. The city drainage standards shall regulate the placement and compaction of fill material.

(D) Regional Detention Systems

- (1) Regional detention systems may be permitted and are recognized as one of the preferred methods of providing storm water control. These systems may be designed to control the fully urbanized flows so as to permit the maximum use by developments in lieu of constructing small, on-site detention.

- (2) If it is determined by the city engineer that storm water runoff from the site will cause adverse effects as described in this chapter, the site shall not be eligible for the cash payment option. The city engineer may request that the applicant provide such information as required to make this determination.

(E) Regulatory Requirements

- (1) Develop all storm water design plans to ensure all applicable regulations are met:
  - a) Any applicable City of Guthrie Municipal Codes
  - b) Any applicable State of Oklahoma statutes
  - c) Any applicable United State of America federal regulations
- (2) Develop all storm water system plans with applicable Oklahoma Department of Environmental Quality (ODEQ) design standards and to ensure proper permits are obtained.

(F) Construction Plan Requirements

- (1) Construction plan drawings shall include:
  - a) contour lines and spot elevations to support construction;
  - b) existing and proposed elevations;
  - c) existing and proposed structures with elevation information;
  - d) obstructions;
  - e) storage basins;
  - f) roadways, pavement, parking areas or other impervious surfaces;
  - g) curbs/gutters;
  - h) all utilities (buried, elevated and/or abandoned);
  - i) easements, property lines, and rights-of-ways;
  - j) Best Management Practices (BMPs) for erosion and sediment control;
  - k) all work limits;

- l) FEMA regulatory floodplain zones (floodway, 100-YR, 500-YR);
- m) appropriate profiles and section details; and
- n) directions of flow.

(2) Building Elevations

At a minimum, plans shall include ground elevations and grade at the buildings perimeter. Where buildings are within the FEMA regulatory floodplain, base floor elevations shall be identified.

(3) Hydraulic Gradient

Plans shall include hydraulic gradient lines and/or 100-year floodplain water surface elevations, where applicable.

(4) Site Context

Plans shall include any additional information for areas outside of the site limits that may require modification as part of the project to mitigate adverse impacts downstream.

(5) Easements and Rights-of-Way

- a) All restricted drainage easements shall be clearly shown detailed as to type, location, and width on the construction plans, record drawings, and final plats, as well as described in the conditions and restrictions of the plat or by separate instrument.
- b) Adequate right-of-way shall be provided for access and maintenance to the drainage easement. Location and width shall be identified on the construction plans, record drawings, and final plats, as well as described in the conditions and restrictions of the plat or by separate instrument.

(G) Requirements for Drainage Reports and Plans

(1) Drainage Report Certification and Submittal

- a) The report to be submitted shall include a cover letter presenting the study for review.
- b) Drainage reports shall be prepared following the guidelines below and All reports and plans must be signed, sealed, and dated by a professional engineer with certification that the report and plan is in compliance with good engineering practice and the requirements of this Code.

(2) Cover letter required. A cover letter shall accompany all submittals and include the following:

- a) Summary statement identifying and characterizing (location, area of project in acres, and proposed land use) the proposed land development project and discussing how the project will adhere to the requirements of this Code.
  - b) Brief description of drainage system components, the overall concept of the proposed drainage system, and its interaction with existing drainage facilities.
  - c) Policy statement discussing the design criteria and any proposed deviation from methodology, as set forth by this Code.
- (3) Preliminary drainage study. The report submitted as a preliminary drainage study shall be formatted in accordance with the following outline and contain all of the information listed:
- a) Project location map and information. The project location map shall contain the following information:
    - i. Map with township, range, section, quarter section.
    - ii. Name and address of property owner.
    - iii. Legal description of property.
    - iv. Streets within and adjacent to the project.
    - v. Names of surrounding developments.
  - b) Existing drainage map. The existing drainage map shall show the following:
    - i. Drainage area map at a scale of one inch equals 20 feet to one inch equals 100 feet identifying all predevelopment drainage basins and sub basins within and that contribute flow through or across the proposed land development project.
    - ii. Existing land use and predominant cover type (shrubs, trees, grass).
    - iii. Identify all existing basins and discharge points with unique alphanumeric labels, list area of each basin in acres, and list runoff coefficients or curve numbers appropriate for the existing land use.
    - iv. Existing contours at two-foot maximum intervals for all basins and sub basins.
    - v. Limits of floodplain and floodway located within or adjacent to (within 75 feet of the property) the proposed land development project.
    - vi. Existing drainage facilities within and adjacent to (within 75 feet of the property) the proposed land development project.
    - vii. Location, size and type of easements within and adjacent to the proposed land development project.
  - c) Proposed drainage map. The proposed drainage map shall show the following:
    - i. Drainage area map at same scale as existing drainage map identifying all proposed (post-development) drainage basins and sub basins and existing basins that will not be altered.

- ii. Identify all proposed basins and proposed discharge points with unique alphanumeric labels, list area of each basin in acres, and list runoff coefficients or curve numbers appropriate for the proposed land use.
- iii. Existing and proposed contours at two-foot maximum intervals for all basins and sub basins.
- iv. Limits of floodplain and floodway located within or adjacent to (within 75 feet of the property) the proposed land development project.
- v. Existing drainage facilities to remain and proposed drainage facilities within and adjacent to (within 75 feet of the property) the proposed land development project.
- vi. Existing and proposed easements within and adjacent to (within 75 feet of the property) the proposed land development project.

d) Hydrology and hydraulics. The hydrology and hydraulics shall show the following:

- i. A written summary of the existing drainage patterns and off-site drainage patterns and impact on the proposed development.
- ii. A summary table of the following: existing (predevelopment) hydrologic characteristics, including, but not limited to, discharge points, basin areas, soil types, runoff coefficients, curve numbers, hydraulic lengths, and time of concentration values; and assumptions, including a written description of the basis for each assumption used in the calculations.
- iii. A summary table of hydrologic analysis results for all of the basins and sub basins based on existing conditions for the minor and major storm events.
- iv. A written general description of the proposed storm water drainage facilities and methods for controlling the post-development drainage including the proposed locations of storm water drainage facilities required to mitigate any potential adverse impacts.
- v. A summary table comparing existing and proposed peak flow rates at each discharge point for the minor and major storm events.
- vi. Design rainfall data used for minor and major storms.
- vii. Hydraulic capacity calculations for all existing drainage facilities that currently serve or will serve the proposed land development project.
- viii. Volumetric computations for compensatory storage requirements for any alterations of the floodplain.

(4) Final drainage study. The report submitted as a final drainage study shall include a final drainage plan, shall be formatted in accordance with the following outline, and shall contain all information listed for a preliminary drainage study in addition to the following information:

a) Drainage facility design. The drainage facility design shall show the following:

- i. Post-development hydrologic characteristics, including but not limited to discharge points, basin areas, soil types, runoff coefficients, curve numbers,

- hydraulic lengths, and time of concentration values); and assumptions, including a written description of the basis for each assumption used in the calculations.
- ii. A summary table of hydrologic analysis results for all of the basins and sub basins based on proposed (fully developed) conditions for the minor and major storm events.
  - iii. A summary table of hydraulic capacity calculations for all proposed drainage facilities, including but not limited to streets, storm inlets, storm sewers, drainage channels, swales, culverts, and on-site or regional detention facilities, that will serve the proposed development project (on-site and off-site) or convey pass through runoff from upstream or off-site basins and sub basins.
- b) b. Conclusions.
- i. A written summary statement indicating compliance with this Code, the city drainage standards and the city standards, as well as any accepted drainage plans, where applicable.
  - ii. A detailed statement concerning the projected effects of the proposed land development project on property adjoining the site and on existing drainage facilities and systems both on and off site.
- c) References. List all design criteria and technical information used.
- d) Appendices. The appendices shall contain the following:
- i. Land use assumptions regarding adjacent properties.
  - ii. Time of concentration flow path characteristics and calculations.
  - iii. Runoff calculations at specific design points on site and off site.
  - iv. Historic and fully developed runoff computations at points of compliance.
  - v. Hydrographs at critical design points, if applicable.
  - vi. Culvert capacity charts.
  - vii. Storm sewer capacity calculations.
  - viii. Street capacity calculations.
  - ix. Storm inlet capacity calculations.
  - x. Open channel design calculations.
  - xi. Grade control and/or channel drop design.
  - xii. Detention area/volume capacity and outlet capacity calculations (stage-storage discharge table).
  - xiii. Routing of off-site drainage flow through the development, easements, and/or right-of-way dedications.
  - xiv. Location/alignment of watercourse and the appropriate hydraulic analysis for any alteration of a watercourse.
  - xv. Hydraulic analysis for compensatory storage requirements for any alterations of the floodplain.
  - xvi. Detention facility outlet details and maintenance plan.
  - xvii. All appropriate FEMA submittal data and application for a LOMR, if applicable.

(5) Final drainage plan.

- a) A drainage plan must contain a general location map in sufficient detail to identify all surface drainage entering and leaving the development and general drainage patterns. The map should be at a scale of one inch equals 200 feet up to one inch equals 2,000 feet and show the path of all drainage from the upper reach of any offsite basins to the defined major drainage ways.
- b) Maps of the proposed development at a scale of one inch equals 20 feet to one inch equals 100 feet on a full size drawing (22 inches by 34 inches) oriented in plan view with north arrow and scale shall be included with the drainage plan. The plan shall show the following:
  - i. Existing and proposed contours at one-foot maximum intervals.
  - ii. Spot elevations and drainage arrows at all grade breaks within the development and at all locations where proposed surface improvements tie into existing grade around the perimeter of the property. In every instance, the plan shall include topography a minimum of 75 feet beyond the limits of proposed development.
  - iii. Property lines, easements, and common areas with purposes noted.
  - iv. Streets, roads, and highways adjacent to the property.
  - v. Overall drainage area boundary and drainage sub-area boundaries identified by bold, dashed lines.
  - vi. Existing drainage facilities and structures, natural or manmade, including roadside ditches, drainage ways, gutter flow directions, and culverts. All pertinent information such as material, size, shape, slope and location shall also be included.
  - vii. Proposed storm sewers and open drainage ways, including inlets, manholes, culverts, retaining walls, erosion control measures, and other appurtenances.
  - viii. Drainage arrows indicating individual lot grading patterns shall be clearly illustrated. Surface drainage from the lesser of three residential lots or three acres is allowed to combine before entering storm water drainage facilities designed to collect and transport surface drainage.
  - ix. Proposed discharge points for runoff from the project area and all facilities designed to convey flows to the final outfall point without adverse effects to downstream property.
  - x. The on-site 100-year flood elevations and the limits of regulatory floodway, floodplain and/or water surfaces. In every instance, the plan shall include a determination of the 100-year water surface elevation and the area of inundation based on routing off-site drainage flow through the development for a 100-year 24-hour storm.
  - xi. Location and elevation of all existing and proposed utilities affected by or affecting the drainage design.
  - xii. Details for the construction of all proposed storm water drainage facilities at a scale sufficient to demonstrate conformance with city drainage standards and city standards shall be included. Details shall include, but not be limited to, plan and profile view of all drainage facilities, culvert and underground pipe trench details,

- detention storage and outlet details, street inlet details, low-flow concrete swale and curb cut details and channel and swale standard cross sections.
- xiii. Water surface profiles for the major storm shall be computed using standard backwater analysis (taking into consideration all losses due to changes in velocity, drops, bridge openings, culverts, and other obstructions) and delineated in the profile view of all channels and drainage facilities.
  - xiv. The existing and proposed surface area (in units of square feet) of impervious materials for nonresidential land development projects shall be calculated and included in tabular form for proper assignment of equivalent residential units (ERUs) for drainage fees.
  - xv. When construction is phased or when temporary facilities are used, an outline of the sequence of construction activities shall be provided that notes when the various aspects of the drainage study will be implemented.

## (H) Drainage System Requirements

### (1) Storm water Drainage System Design Capacity

- a) The storm water drainage system shall be designed to receive and pass the runoff from a 1% (100-year) frequency rainstorm under full urbanization. The entire flow shall be confined within the storm water drainage system and shall include easements and drainage facilities within the public rights-of-way.
- b) When roadways are used as a part of the storm water drainage system, all street design requirements shall be followed.

### (2) Storm water Flow

- a) The storm water flow of a collector system shall be designed within the confines of dedicated rights-of-way or restricted drainage easements to ensure that storm water runoff can pass through a project site without inundating the lowest level of any building, dwelling, or structure.
- b) When storm water drainage system features are located between buildings or lots rather than within the right-of-way of a street, designs shall include restricted drainage easement as platted. City code prohibits structures from being located within restricted drainage easements.
- c) The adjacent water surface elevation produced from a 1% (100-year) storm shall be no closer than 1 foot from the finished floor of any structure.
- d) Drainage easement language shall state on the plat that the restricted drainage easement is provided for storm water flow, and that the area shall be maintained by the property owner in accordance with the Land Development Code.

### (3) Bridges, Culverts, and Swales

- a) All bridges shall be designed to pass the flow produced by the regulatory 1% (100-year) storm with 2 feet of freeboard from the water surface to the low chord of the bridge. All culverts determined to be bridge box culverts, shall be designed to pass the flow produced by the regulatory 1% (100-year) storm with 2 foot of freeboard from the water surface to the inside top of the culvert.
- b) All culverts under roadways, regardless of size, shall be designed to pass the flow produced by the regulatory 1% (100-year) storm with 1 foot of freeboard from the water surface to the upstream edge of pavement, for which backwater from 100% blockage would flood upstream structures. Backwater analysis shall be provided to illustrate compliance with this requirement.
- c) Maximum upstream headwater allowed shall be 1.5 times the vertical interior dimension the culvert; the culverts shall be designed to have overland relief in a restricted drainage easement or right-of-way assuming 100% blockage of the culvert.
- d) Culverts, gutter lines, and associated longitudinal street grades for all streets shall be designed without street overtopping for floods produced by all storms up to and including the regulatory 1% (100-year) storm. Where overtopping will occur, the design shall include roadside swales, storm sewers or other storm water appurtenances.
- e) Culverts shall be designed such that backwater from the culvert does not inundate any structure.
- f) Provide protective measures for culverts and embankments to minimize embankment damage during overflow.
- g) When roadside swales without storm sewers are to convey storm water, the swales shall convey the regulatory 1% (100-year) flow and have a maximum depth of 30 inches to limit traffic and pedestrian safety hazards, regardless of right-of-way width, slope or paved bottom. If a greater depth is required, by design and/or site conditions, an alternative storm water conveyance system must be used. Special considerations will be made for use of engineered bioswales which require a greater depth than 30 inches; traffic and pedestrian safety will be required to be addressed as part of the design. Roadside swale cross-slopes shall be no steeper than 3:1 (H:V). Wherever practical, side slopes of 4:1 (H:V) shall be required to allow for maintenance safety.
- h) Roadside swales with vegetative cover shall have a longitudinal slope of no less than 2% to ensure drainage. When slopes greater than 2% are used, the channel must be designed to ensure that surfaces are protected from erosion.

(I) Rainfall

All hydrological analyses for projects within the City of Guthrie shall utilize the rainfall data published by the National Oceanic and Atmospheric Administration (NOAA) Atlas 14 as the basis for rainfall intensity or cumulative depth.

(J) Runoff

(1) General

a) A drainage study which compares pre-project conditions to proposed conditions and shall be developed and submitted as a report as part of the design submittals.

b) For new construction projects, “pre-project conditions” refers to the natural state.

(2) Soil Conservation Service (SCS) Unit Hydrograph Method The method of runoff analysis that shall be used for the design of storm drainage system components is the SCS Method.

a) Soil-Cover Complex Number (CN) Determination When using the SCS unit hydrograph method for a sub-basin, the SCS basin lag time shall be used in conjunction with the CN value to determine runoff. The soil type and vegetative covers of a watershed are generally classified separately. A combination of a specific soil type and a specific cover is referred to as a Soil-Cover Complex Number (CN) and a measure of this complex can be used as a watershed parameter in estimating runoff. The CN for each area in the hydrologic analysis can be derived by first determining the classification of the soil, and then choosing the CN from the NRCS Urban Hydrology For Small Watersheds (TR-55 report).

b) Basin Characteristics

Sub-basin characteristics needed for the SCS Unit Hydrograph Method are:

- i. Drainage area of the sub-basin;
- ii. Longest flow path length;
- iii. Characteristics of individual flow paths that make up the longest flow path (e.g., overland, grassed channel, gutter);
- iv. Slope of individual flow paths; and
- v. Land use types and areas throughout the basin (e.g., agricultural, residential, business)

(3) Time of Concentration

The Time of Concentration (Tc) for the basin is made up of two time components, according to the following equation:

$$T_c = T_o + T_t$$

Where: Tc = time of concentration (minutes)

To = initial, inlet, or sheet flow time (minutes)

Tt= travel time in the ditch, channel, gutter, storm sewer, etc. (minutes)

- a) For urban areas, the time of concentration consists of an overland sheet flow time (To) plus the time of travel (Tt) in the storm sewer, paved gutter, roadside drainage ditch, or drainage channel.
- b) For non-urban areas, the time of concentration consists of an overland sheet flow time (to) plus the time of travel (Tt) in a combined form, such as a small swale, channel, or drainage way.
- c) Overland sheet flow time, To, varies with surface slope, surface coverage and distance of surface flow.
- d) Overland flow distance shall not exceed 200 feet.
- e) A one-minute time increment shall be used in developing the rainfall distribution.

(4) Rational Formula

The Rational Method shall only be used to determine pipe sizes for storm water drainage systems. It shall not be used for any routing calculations for storm water storage facilities.

- a) The Rational Method, using the Wright-McLaughlin modifier (correction factor) is based on the formula:

$$Q = CIA$$

Where:

Q = peak discharge, (cubic feet per second, cfs)

C = runoff coefficient (dimensionless) (see Table 1800.2 or 1800.3)

I = rainfall intensity for a duration equal to the time of concentration, (inches/hour)

A = watershed area (acres)

- b) Runoff Coefficient

Runoff coefficients for different land use or surface characteristics are found in Table x. If the sub basin is not homogeneous in its land use type, then a composite runoff coefficient should be calculated by averaging the areas of different runoff coefficients.

- c) Rainfall Intensity: The rainfall intensity is the average rainfall rate in inches per hour for the period of maximum rainfall of a given frequency having a duration equal to the time of concentration. As described in the February 1988 ODOT Drainage Design Manual, the following equations shall be used. The most current ODOT Intensity-Duration-Frequency curves shall supersede this information.

$$I = a/(Tc+b)^c$$

Where:

I = rainfall Intensity (inches per hour)

Tc = time of concentration (minutes)

a,b,c = defined through regression of NOAA Atlas 14 data

SECTION 2:

All other provisions of Chapter 2 of the Guthrie Municipal Code not amended by this Ordinance shall remain in full force and affect.

SECTION 3:

Any Ordinance in conflict with this Ordinance is repealed.

SECTION 4:

For the preservation of the public peace, health, and safety of the citizens of the City of Guthrie, an emergency is hereby declared to exist, whereupon this Ordinance shall be in full force and effect upon its passage and approval.

Passed and approved, and the emergency clause ruled upon separately, this \_\_\_<sup>th</sup> day of September, 2016.

\_\_\_\_\_  
Steven J. Gentling, Mayor

ATTEST:

\_\_\_\_\_  
Kim Biggs, City Clerk

APPROVED AS TO FORM AND LEGALITY:

\_\_\_\_\_  
Randel Shadid, City Attorney



Agenda Item Cover Letter

Meeting

X City Council
GPWA
Other:

Date of Meeting

September 6, 2016

Contact

Bruce Johnson,
City Manager

Agenda Item

Discussion and possible action on Ordinance No. 3295, amending Chapter 3 of the Guthrie Code of Ordinances, adding Duty of Driver Striking a Pet Animal, and declaring an emergency.

Summary

Due to concerns for the well-being of pet animals in the community and to foster responsibility of operators of motor vehicles, City staff have proposed this Ordinance. This Ordinance will require anyone operating a vehicle who injures or strikes a pet animal upon public roadways, streets, etc. to give aid to the animal or immediately notify Animal Control or Police, and will set the maximum fine for violations of this Ordinance at \$200.

Funding Expected x Revenue Expenditure N/A
Budgeted Yes No N/A
Account Number 01-00-00-5497 Amount Up to \$200/violation
Legal Review N/A x Required Completed Date:

Supporting documents attached

- Ordinance No. 3295

Recommendation

Approve Ordinance No. 3295.

Action Needed Public Hearing X Motion x Emergency Clause

**ORDINANCE NO. 3295**

**AN ORDINANCE AMENDING CHAPTER THREE, ARTICLE ONE, SECTION 3-1 DEFINITIONS AND ADDING CHAPTER 3, ARTICLE 4, SECTION 3-51 DUTY OF DRIVER UPON STRIKING A PET ANIMAL; THIS ORDINANCE PROVIDES FOR SEVERABILITY, REPEALER AND DECLARES AN EMERGENCY.**

**BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GUTHRIE, OKLAHOMA:**

**SECTION 1**

**CHAPTER 3, ARTICLE 1, SECTION 3-1: DEFINITIONS IS AMENDED WITH THE FOLLOWING DEFINITION TO BE ADDED:**

“**Pet animal**” means any animal sold or kept for the purpose of being kept or domesticated as a household pet. Pet animal includes but is not limited to dogs, cats, birds, rabbits, ferrets, hamsters, guinea pigs, gerbils, rats, mice, nonpoisonous arachnids, non-poisonous insects, non-venomous snakes and fish.

**CHAPTER 3, ARTICLE 4, SECTION 3-51: DUTY OF DRIVER UPON STRIKING A PET ANIMAL TO BE ADDED AS FOLLOWS:**

**Duty of Driver upon Striking a Pet Animal:**

Every operator of a self-propelled vehicle upon the ways of this State open to the public shall immediately upon injuring or striking a pet animal shall give aid to such animal or immediately notify the Animal Control Officer or Police Officer, furnishing sufficient facts relative to such injury. Any person violating this section is guilty of a misdemeanor punishable by a maximum fine of two hundred dollars (\$200).

**SECTION 2:**

All other provisions of Chapter 3 of the Guthrie Municipal Code not amended by this Ordinance shall remain in full force and affect.

**SECTION 3:**

Any Ordinance in conflict with this Ordinance is repealed.

**SECTION 4:**

For the preservation of the public peace, health, and safety of the citizens of the City of Guthrie, an emergency is hereby declared to exist, whereupon this Ordinance shall be in full force and effect upon its passage and approval.

Passed and approved, and the emergency clause ruled upon separately, this 6<sup>th</sup> day of September, 2016.

---

Steven J. Gentling, Mayor

ATTEST:

---

Kim Biggs, City Clerk

APPROVED AS TO FORM AND LEGALITY:

---

Randel Shadid, City Attorney



**Agenda Item Cover Letter**

<b>Meeting</b>	<b>Date of Meeting</b>	<b>Contact</b>
<input checked="" type="checkbox"/> City Council	September 6, 2016	Cody Mosley,
<input type="checkbox"/> GPWA		Community & Economic
<input type="checkbox"/> Other: _____		Development Director

**Agenda Item**

Discussion and possible action on Ordinance No. 3296, adopting the 2014 National Electric Code.

**Summary**

Ordinance No. 3296 will allow the City to update its regulations ensuring uniform compliance for building activities related to the design, installation and construction of electrical systems. The National Electric Code is compiled by National Fire Protection Association, a national organization which oversees the standards and regulations for the design and construction industries.

<b>Funding Expected</b>	<input type="checkbox"/> Revenue	<input type="checkbox"/> Expenditure	<input checked="" type="checkbox"/> N/A
<b>Budgeted</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<b>Account Number</b>	_____	<b>Amount</b>	_____
<b>Legal Review</b>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Required	Completed Date: <u>08/29/16</u>

**Supporting documents attached**

- Ordinance No. 3296

**Recommendation**

Adopt Ordinance No. 3296, 2014 National Electric Code.

**Action Needed**       Public Hearing       Motion       Emergency Clause

ORDINANCE NO. 3296

AN ORDINANCE RELATED TO ELECTRICAL INSTALLATIONS, AMENDING CHAPTER 4, ARTICLE 6, SECTION 4-87, GUTHRIE CITY CODE ON ESTABLISHED MINIMUM REGULATIONS GOVERNING THE DESIGN, INSTALLATION AND CONSTRUCTION OF ELECTRICAL SYSTEMS, BY PROVIDING REASONABLE SAFEGUARDS TO PROTECT THE PUBLIC HEALTH AND SAFETY AGAINST THE HAZARDS OF INADEQUATE, DEFECTIVE OR UNSAFE ELECTRICAL SYSTEMS AND INSTALLATIONS. TO ADOPT THE NFPA-70 "NATIONAL ELECTRICAL CODE" 2014 EDITION AS THE GUTHRIE ELECTRICAL CODE; PROVIDING FOR THE ISSUANCE OF PERMITS, THE COLLECTION OF FEES, AND PENALTIES FOR THE VIOLATION THEREOF; PROVIDING A SAVING CLAUSE, AND PROVIDING FOR CODIFICATION.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GUTHRIE, OKLAHOMA:

SECTION 1. Chapter 4, Article 6, Section 4-87 of the Guthrie City Code is hereby amended to read as follows:

Section 4-87. NFPA-70 "National Electrical Code" 2014 Edition Adopted.

There is hereby adopted as the Electrical Code of the City of Guthrie, Oklahoma, "The NFPA-70, "National Electrical Code" 2014 Edition, as published by The National Fire Protection Association, for the control of buildings and structures as herein provided, and each and all of the regulations, provisions, appendices, indexes, standards, penalties, conditions and terms of the said National Electrical Code are hereby referred to, adopted and made a part hereof, as if fully set out in this Ordinance (hereinafter referred to as the "Guthrie Electrical Code" or "Electric Code") is on file in the Office of City Clerk of the City of Guthrie, Oklahoma.

SECTION 2. Saving Clause.

Nothing in this Ordinance or in the Electric Code hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired or existing, under any act or ordinance hereby repealed as cited in Section 1 of this Ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

**SECTION 3. Codification.**

Section 1 of this Ordinance is hereby codified as Chapter 4, Article 6, 4-87 of the Guthrie City Code.

**ADOPTED AND APPROVED** this \_\_\_\_\_ day of September, 2016.

\_\_\_\_\_  
Mayor

ATTEST: (Seal)

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney



Agenda Item Cover Letter

Meeting

X City Council
GPWA
Other:

Date of Meeting

September 6, 2016

Contact

Cody Mosley,
Community & Economic
Development Director

Agenda Item

Discussion and possible action on Ordinance No. 3297, adopting the 2015 International Building Code.

Summary

New editions of the International Building Code are published every three (3) years. During the 24 to 36 months which follow, communities review the content of the new codes, discover errors, and report them to the International Code Council. The City of Guthrie has reviewed the 2015 edition with other communities and upon the mandate from the State of Oklahoma Uniform Building Code Commission is prepared to adopt the 2015 Edition of the International Building Code.

This Ordinance will also adopt the International Property Maintenance Code.

Funding Expected Revenue Expenditure x N/A
Budgeted Yes No x N/A
Account Number Amount
Legal Review N/A x Required Completed Date: 08/29/16

Supporting documents attached

- Ordinance No. 3297

Recommendation

Adopt Ordinance No. 3297, 2015 International Building Code

Action Needed Public Hearing X Motion Emergency Clause

**ORDINANCE NO. 3297**

**AN ORDINANCE OF THE CITY OF GUTHRIE AMENDING CHAPTER 4 OF THE GUTHRIE CITY CODE, ARTICLE 1, SECTION 4-1; ADOPTING THE 2015 EDITION OF THE “INTERNATIONAL BUILDING CODE”; ESTABLISHING MINIMUM STANDARDS REGULATING AND CONTROLLING THE DESIGN, CONSTRUCTION, QUALITY OF MATERIALS, ERECTION, INSTALLATION, ALTERATION, REPAIR, LOCATION, RELOCATION, REPLACEMENT, AND ADDITIONS THEREOF; GOVERNING THE CONDITIONS, USE AND MAINTENANCE OF ALL BUILDINGS; PROVIDING FOR ISSUANCE OF PERMITS, REQUIRING INSPECTIONS, AND FOR THE COLLECTION OF FEES; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; PROVIDING A SAVING CLAUSE AND PROVIDING FOR CODIFICATION.**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GUTHRIE, OKLAHOMA:**

**SECTION 1.** Chapter 4, Article 1, Section 4-1 of the Guthrie City Code is hereby amended to read as follows:

Section 4-1. International Building Code 2015 Edition Adopted.

- (A) There is hereby adopted a certain document marked and designated as the “International Building Code”, as published by the International Code Council, 2015 edition, for regulating the design, construction, quality of materials, erection, installation, alteration, repair, location, relocation, replacement, addition to, use or maintenance of all buildings, in the City of Guthrie and providing that all of the regulations, provisions, appendices, standards, indexes, modifications, conditions and terms of such International Building Code, 2015 edition, are hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.
- (B) The following sections of said “International Building Code”, 2015 edition, are hereby revised accordingly:
  - (1) Section 101.1, Insert: “City of Guthrie.”
  - (2) Section 1612.3, Insert: Flood Ordinance #3214 for the City of Guthrie, adopted September 21, 2010.

- (3) All amendments and modifications to the IBC 2015 Edition, as drafted by the State of Oklahoma Uniform Building Code Commission are adopted as an addendum and made part of this Ordinance.

**SECTION 2. Saving Clause.**

Nothing in this Ordinance or in the "International Building Code" 2015 edition hereby adopted shall be construed to affect any suit or proceeding impending in any court, or any rights acquired or existing, under any act or ordinance hereby repealed as cited in Section 1 of this Ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

**SECTION 3. Codification.**

That Section 1 of this Ordinance is hereby codified as Chapter 4, Article 1, Section 4-1 (A) and (B) inclusive of the Guthrie City Code.

**ADOPTED AND APPROVED** this \_\_\_\_\_day of September, 2016.

\_\_\_\_\_  
Mayor

ATTEST: (Seal)

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney



**Agenda Item Cover Letter**

**Meeting**

City Council  
 GPWA  
 Other: \_\_\_\_\_

**Date of Meeting**

September 6, 2016

**Contact**

Cody Mosley,  
Community & Economic  
Development Director

**Agenda Item**

Discussion and possible action on Ordinance No. 3298, adopting the 2015 International Fuel Gas Code.

**Summary**

Ordinance No. 3298 will allow the City to update its regulations ensuring uniform compliance for building activities related to gas piping and plumbing for gas-fed appliances. The International Building Code is compiled by the International Code Council, a national industry Council which oversees the standards and regulations for the design and construction industries.

<b>Funding Expected</b>	<input type="checkbox"/> Revenue	<input type="checkbox"/> Expenditure	<input checked="" type="checkbox"/> N/A
<b>Budgeted</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<b>Account Number</b>	_____	<b>Amount</b>	_____
<b>Legal Review</b>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Required	Completed Date: <u>09/06/16</u>

**Supporting documents attached**

- Ordinance No. 3298

**Recommendation**

Adopt Ordinance No. 3298, 2015 International Fuel Gas Code.

**Action Needed**       Public Hearing       Motion       Emergency Clause

**ORDINANCE NO. 3298**

**AN ORDINANCE OF THE CITY OF GUTHRIE ADOPTING THE 2015 EDITION OF THE ‘INTERNATIONAL FUEL GAS CODE’ REGULATING AND GOVERNING FUEL GAS SYSTEMS AND GAS FIRED APPLIANCES IN THE CITY OF GUTHRIE; PROVIDING FOR THE ISSUANCE OF PERMITS AND THE COLLECTION OF FEES THEREFOR; AMENDING CHAPTER 4, ARTICLE 4, SECTION 4-55, OF THE GUTHRIE CITY CODE, AND PROVIDING PENALTIES FOR THE VIOLATION THEREOF AND PROVIDING A SAVINGS CLAUSE; PROVIDING FOR CODIFICATION.**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GUTHRIE, OKLAHOMA:**

**SECTION 1.** Chapter 4, Article 4, Section 4-55 of the Guthrie City Code is hereby amended to read as follows:

Section 4-55.           The 2015 International Fuel Gas Code adopted.

- (a) There is hereby adopted as the Fuel Gas Code of the City of Guthrie, Oklahoma, the 2015 “International Fuel Gas Code” as published by the International Code Council for the control of buildings and structures as herein provided, and each and all of the regulations, provisions, penalties, conditions and terms of the said International Fuel Gas Code are hereby referred to, adopted and made a part hereof, as if fully set out in this ordinance with all indexes, additions, insertions, deletions and changes, if any, prescribed in Section 4-55 (B) hereof, a copy of which Fuel Gas Code (hereinafter collectively referred to as the “Guthrie Fuel Gas Code” is on file in the Office of City Clerk of the City of Guthrie, Oklahoma.
  
- (b) The following sections of the said International Plumbing Code are hereby revised as follows:
  - (1) Section 101.1, Insert: “City of Guthrie”.
  
  - (2) Section 106.6.2, Insert: As per Master Fee Schedule
  
  - (3) Section 106.6.3, Delete entire Section.
  
  - (4) Section 108.4, Insert: Misdemeanor, Five Hundred Dollars (\$500.00), Delete “not exceeding number of days”.

(5) .All amendments and modifications to the IFGC 2015 edition, as drafted by the State of Oklahoma’s Uniform Building Code Commission, are adopted as an addendum and made part of this ordinance.

**SECTION 2.           Saving Clause.**

Nothing in this Ordinance or in the Guthrie Fuel Gas Code hereby adopted as aforesaid shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 1 of this Ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

**SECTION 3.           Codification.**

Section 1 of this Ordinance is hereby codified as Chapter 4, Article 4, Section 4-55 (A) and (B) of the Guthrie City Code.

**ADOPTED AND APPROVED** this \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Mayor

ATTEST:   (Seal)

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney



Agenda Item Cover Letter

Meeting

X City Council
GPWA
Other:

Date of Meeting

September 6, 2016

Contact

Cody Mosley,
Community & Economic
Development Director

Agenda Item

Discussion and possible action on Ordinance No. 3299, adopting the 2015 International Mechanical Code.

Summary

Ordinance No. 3299 will allow the City to update its regulations ensuring uniform compliance for Construction activities related to mechanical. The International Mechanical Code is compiled by the International Code Council, a national industry Council which oversees the standards and regulations for the design and construction industries.

Funding Expected Revenue Expenditure x N/A
Budgeted Yes No x N/A
Account Number Amount
Legal Review N/A x Required Completed Date: 08/29/16

Supporting documents attached

- Ordinance No. 3299

Recommendation

Adopt Ordinance No. 3299, 2015 International Mechanical Code.

Action Needed Public Hearing X Motion Emergency Clause

**ORDINANCE NO. 3299**

**AN ORDINANCE OF THE CITY OF GUTHRIE ADOPTING THE 2015 EDITION OF THE “INTERNATIONAL MECHANICAL CODE” REGULATING AND GOVERNING THE DESIGN, CONSTRUCTION, QUALITY OF MATERIALS, ERECTION, INSTALLATION, ALTERATION, REPAIR, LOCATION, RELOCATION, REPLACEMENT, ADDITION TO, USE OR MAINTENANCE OF MECHANICAL SYSTEMS AS HEREIN PROVIDED; PROVIDING FOR THE ISSUANCE OF PERMITS AND THE COLLECTION OF FEES THEREFOR; AMENDING CHAPTER 4, ARTICLE 17, SECTION 4-355, OF THE GUTHRIE CITY CODE, AND PROVIDING PENALTIES FOR THE VIOLATION THEREOF AND PROVIDING A SAVINGS CLAUSE; PROVIDING FOR CODIFICATION.**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GUTHRIE, OKLAHOMA:**

**SECTION 1.** Chapter 4, Article 17, Section 4-355 of the Guthrie City Code is hereby amended to read as follows:

Section 4-355.                      The 2015 International Mechanical Code adopted.

- (a) There is hereby adopted as the Mechanical Code of the City of Guthrie, Oklahoma, the 2015 “International Mechanical Code” as published by the International Code Council for the control of buildings and structures as herein provided, and each and all of the regulations, provisions, penalties, conditions and terms of the said International Mechanical Code are hereby referred to, adopted and made a part hereof, as if fully set out in this ordinance with all indexes, additions, insertions, deletions and changes, if any, prescribed in Section 4-355 (B) hereof, a copy of which the International Mechanical Code (hereinafter collectively referred to as the “Guthrie Mechanical Code” is on file in the Office of City Clerk of the City of Guthrie, Oklahoma.
  
- (b) The following sections of the said International Mechanical Code are hereby revised as follows:
  - (1) Section 101.1, Insert: “City of Guthrie”.
  
  - (2) Section 106.5.2, Insert: As per Master Fee Schedule

- (3) Section 106.5.3, Delete Entire Section.
- (4) Section 108.4, Insert: Misdemeanor, Five Hundred Dollars (\$500.00), Delete “not exceeding number of days”.
- (5) Section 108.5, Insert: Minimum \$100, Maximum \$500.
- (6) All amendments and modifications to the IPC 2015 edition, as drafted by the State of Oklahoma’s Uniform Building Code Commission, are adopted as an addendum and made part of this ordinance.

**SECTION 2. Saving Clause.**

Nothing in this Ordinance or in the Guthrie Mechanical Code hereby adopted as aforesaid shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 1 of this Ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

**SECTION 3. Codification.**

Section 1 of this Ordinance is then hereby codified as Chapter 4, Article 17, and Section 4-355 (A) and (B) of the Guthrie City Code.

**ADOPTED AND APPROVED** this \_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Mayor

ATTEST: (Seal)

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney



**Agenda Item Cover Letter**

**Meeting**

City Council  
 GPWA  
 Other: \_\_\_\_\_

**Date of Meeting**

September 6, 2016

**Contact**

Cody Mosley,  
Community & Economic  
Development Director

**Agenda Item**

Discussion and possible action on Ordinance No. 3300, adopting the 2015 International Plumbing Code.

**Summary**

Ordinance No. 3300 will allow the City to update its regulations ensuring uniform compliance for Construction activities related to plumbing. The International Plumbing Code is compiled by the International Code Council, a national industry Council which oversees the standards and regulations for the design and construction industries.

<b>Funding Expected</b>	<input type="checkbox"/> Revenue	<input type="checkbox"/> Expenditure	<input checked="" type="checkbox"/> N/A
<b>Budgeted</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<b>Account Number</b>	_____	<b>Amount</b>	_____
<b>Legal Review</b>	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> Required	Completed Date: <u>08/29/2016</u>

**Supporting documents attached**

- Ordinance No. 3300

**Recommendation**

Adopt Ordinance No. 3300, 2015 International Plumbing Code

**Action Needed**       Public Hearing       Motion       Emergency Clause

**ORDINANCE NO. 3300**

**AN ORDINANCE OF THE CITY OF GUTHRIE ADOPTING THE 2015 EDITION OF THE ‘INTERNATIONAL PLUMBING CODE’ REGULATING AND GOVERNING THE DESIGN, CONSTRUCTION, QUALITY OF MATERIALS, ERECTION, INSTALLATION, ALTERATION, REPAIR, LOCATION, RELOCATION, REPLACEMENT, ADDITION TO, USE OR MAINTENANCE OF PLUMBING SYSTEMS IN THE CITY OF GUTHRIE; PROVIDING FOR THE ISSUANCE OF PERMITS AND THE COLLECTION OF FEES THEREFOR; AMENDING CHAPTER 4, ARTICLE 3, SECTION 4-35, OF THE GUTHRIE CITY CODE, AND PROVIDING PENALTIES FOR THE VIOLATION THEREOF AND PROVIDING A SAVINGS CLAUSE; PROVIDING FOR CODIFICATION.**

**BE IT ORDAINED BY THE COUNCIL OF THE CITY OF GUTHRIE, OKLAHOMA:**

**SECTION 1.** Chapter 4, Article 3, Section 4-35 of the Guthrie City Code is hereby amended to read as follows:

Section 4-35. The 2015 International Plumbing Code adopted.

- (a) There is hereby adopted as the Plumbing Code of the City of Guthrie, Oklahoma, the 2015 “International Plumbing Code” as published by The International Code Council for the control of buildings and structures as herein provided, and each and all of the regulations, provisions, penalties, conditions and terms of the said International Plumbing Code are hereby referred to, adopted and made a part hereof, as if fully set out in this Ordinance with all indexes, additions, insertions, deletions and changes, if any, prescribed in Section 4-35 (B) hereof, a copy of which Plumbing Code (hereinafter collectively referred to as the “Guthrie Plumbing Code” or “Plumbing Code”) is on file in the Office of City Clerk of the City of Guthrie, Oklahoma.
- (b) The following sections of the said International Plumbing Code are hereby revised as follows:
  - (1) Section 101.1, Insert: “City of Guthrie”.
  - (2) Section 106.6.2, Insert: As per Master Fee Schedule
  - (3) Section 106.6.3, Delete entire Section.
  - (4) Section 108.4, Insert: Misdemeanor, Five Hundred Dollars (\$500.00)

- (5) Section 108.5 Insert: Not less than \$100.00, not more than \$500.00.
- (6) Section 305.6.1, Insert: Twelve inches (12), and Twelve inches (12)
- (7) Section 904.1, Insert: Twelve inches (12)
- (8) All amendments and modifications to the IPC 2015 edition, as drafted by the State of Oklahoma’s Uniform Building Code Commission, are adopted as an addendum and made part of this ordinance.

**SECTION 2. Saving Clause.**

Nothing in this Ordinance or in the Guthrie Plumbing Code hereby adopted as aforesaid shall be construed to affect any suit or proceeding impending in any court, or any rights acquired, or liability incurred, or any cause or causes of action acquired or existing, under any act or ordinance hereby repealed as cited in Section 1 of this Ordinance; nor shall any just or legal right or remedy of any character be lost, impaired or affected by this Ordinance.

**SECTION 3. Codification.**

Section 1 of this Ordinance is hereby codified as Chapter 4, Article 3, Section 4-35 (A) and (B) of the Guthrie City Code.

**ADOPTED AND APPROVED** this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Mayor

ATTEST: (Seal)

\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
City Attorney



Agenda Item Cover Letter

Meeting

X City Council
GPWA
Other:

Date of Meeting

September 6, 2016

Contact

Cody Mosley,
Community & Economic
Development Director

Agenda Item

Discussion and possible action to appoint Kay Wade to the Guthrie Planning Commission.

Summary

There is one opening on the Planning Commission to fill the unexpired term of Joe Coffin ending March of 2018. Two applications were received; one each from Kay Wade and Darryl Gellenbeck.

Funding Expected Revenue Expenditure N/A
Budgeted Yes No N/A
Account Number Amount
Legal Review N/A Required Completed Date:

Supporting documents attached

- Application of D. Gellenbeck
Application of K. Wade

Recommendation

Confirm Mayor's appointment of Kay Wade to the Planning Commission.

Action Needed Public Hearing X Motion Emergency Clause



City of Guthrie
Application for Boards and Commissions
Please print legibly.

Name Darryl A. Gellenbeck Day Phone 405.409

Home Address W. Ridgecrest Dr., Guthrie Evening Phone 405.409

Education Guthrie High School & Some Higher Ed. Occupation Office Manager @ Cars & Parts By Tim

Email Address GDarryl9@gmail.com

How long have you lived in Guthrie? 25 Years 9 Months

Please answer the following questions and attach a resume, if desired.

1. Which board or commission interests you? City Planning Commission

2. Why are you interested in serving on this board/commission?
I would like to become much more involved with the city and it's activities, public issues and developments. This advisory board is of particularly interest to me, and I believe it would be great experience for me. I feel I could make a difference and be of great benefit to Guthrie. I love development of any kind, and the open position on the City Planning Commission would be a great place to start.

3. In what civic activities have you been involved during the past 3 years?
I own an airplane hangered at Guthrie Airport, so I am as active as I can be at that facility. Lately, I have been working on the committees for the local pub crawls and FOGAS to raise money for Guthrie organizations, such as Vision Farms. I try to get involved in anything I can in Guthrie, and I feel this commission would be a great opportunity for just that.

4. What skills and/or experience will you contribute?
I have been involved in many residential construction projects. I have been doing doing office management with real estate, business taxes and accounting for 6 years. I also work with the constructing of custom vehicles at the same company. Most recently, I have been working with TP Real Estate (Guthrie) in expanding a housing addition in Logan County. I am very good in procedural settings as I am quite organized.

5. List 3 non-relatives who have known you at least 3 years for references:

Table with 3 columns: Name, Address, Phone Number. Rows include Doug Powell, Jennifer Bozarth, and Von Coburn.

I understand this is a volunteer position appointed by the Mayor and confirmed by Council. I recognize that a limited number of positions are available at a given time and that application in itself does not guarantee appointment. I understand all volunteer boards meet on a regular basis and will follow rules set forth in the appropriate governing ordinance or resolution. In the event I cannot effectively serve my term, I will tender my resignation in writing to the Mayor.

Handwritten signature over a line, labeled Signature

8/5/2016 over a line, labeled Date



City of Guthrie  
Application for Boards and Commissions  
Please print legibly.

Name KAY WADE

Day Phone 282- (405) 880-

Home Address S. SPOFFER Rd.

Evening Phone 282-

Education BS-OUT+ grad STUDIES

Occupation ECONOMIC DEVELOPMENT

Email Address kaywade@logancountyedc.com

How long have you lived in Guthrie? 38 Years \_\_\_\_\_ Months

Please answer the following questions and attach a resume, if desired.

1. Which board or commission interests you? PLANNING COMMISSION

2. Why are you interested in serving on this board/commission?

*Good planning helps create communities that enrich people's lives. \*see below*

3. In what civic activities have you been involved during the past 3 years?

*mercy/Logan Hospital Board; Guthrie Public Schools long-range Planning Team for 2015 Bond election; Guthrie + Crescent Chambers*

4. What skills and/or experience will you contribute?

*granting opportunities + programs; Business experience; Econ. Dev. experience; Financial Analysis; grant writing*

5. List 3 non-relatives who have known you at least 3 years for references:

Name Address Phone Number

Laverne Deuding, Canyon Rd, Guthrie (w) 282-

Dr. Mike Simpson, Homesteaders Ln, Guthrie (w) 282-

Barry Anderson, N. Hogan Ave, Guthrie (w) 260-

I understand this is a volunteer position appointed by the Mayor and confirmed by Council. I recognize that a limited number of positions are available at a given time and that application in itself does not guarantee appointment. I understand all volunteer boards meet on a regular basis and will follow rules set forth in the appropriate governing ordinance or resolution. In the event I cannot effectively serve my term, I will tender my resignation in writing to the Mayor.

Kay Wade  
Signature

8-18-16  
Date

*\*A collaborative planning approach is required for sustainable development that finds the balance of new development, essential services and innovative change.*



Agenda Item Cover Letter

Meeting

X City Council
GPWA
Other:

Date of Meeting

September 6, 2016

Contact

J. Ricker,
Guthrie Housing Authority
Executive Director

Agenda Item

Discussion and possible action to renew the terms of L. Davis and J. McClin on the Guthrie Housing Authority Board of Commissioners.

Summary

The Guthrie Housing Authority (GHA) has two board members with terms that expired in August 2016 - L. Davis and J. McClin. The GHA passed Resolution # 16/07-025 at their July 21, 2016 meeting requesting and approving the renewal of these members' terms for two additional years. Jennifer Ricker, Executive Director, has sent a formal letter requesting that the Mayor confirm their board's renewal of the terms of these two GHA board members. The Guthrie Housing Authority also received applications from T. Williams and J. Zan who are interested in serving on the Guthrie Housing Authority Board of Directors.

Funding Expected Revenue Expenditure x N/A
Budgeted Yes No x N/A
Account Number Amount
Legal Review x N/A Required Completed Date:

Supporting documents attached

- Letter from Guthrie Housing Authority
Application of T. Williams
Application of J. Zan

Recommendation

Approve renewal of terms of L. Davis and J. McClin to the Guthrie Housing Authority.

Action Needed Public Hearing X Motion Emergency Clause



Chairperson  
Scott Wyskiel

Vice Chairperson  
Laurel Davis

Commissioner  
John Donosso

Commissioner  
Jonathan McClin

Commissioner  
Carrie Ann Fryar

Executive Director  
Jennifer K. Ricker

August 4, 2016

Mayor Steve Gentling  
P.O. Box 908  
Guthrie OK 73044

Re: Request 2-Term Renewals for the GHA Board of Commissioners

Dear Mayor Gentling,

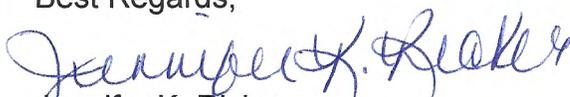
At the July 21, 2016 at GHA's monthly board meeting, Resolution # 16/07-025 (see attached) was unanimously approved by the Board to forward the following Board Member term renewal recommendations to the City Council for their approval at the next available Council Meeting:

**Board Member Renewal:**

GHA Commissioner/Vice-Chairman Laurel Davis (2 Year term - expires 8/2016)  
GHA Resident Commissioner Jonathan McClin (2 Year term - expires 8/2016)

If you have any questions, please feel free to call me at 405-282-3246.  
Thank you in advance for your consideration of this request.

Best Regards,

  
Jennifer K. Ricker  
Executive Director

Cc: Kim Biggs, City Clerk  
Board File



**RESOLUTION #16/07-025**

WHEREAS the Housing Authority of the City of Guthrie APPROVES the Requests approval of the renewal of the expiring Board Member Seats and submittal to the City Council for Re-appointment.

<u>Board Member's Name</u>	<u>Expiration Date</u>	<u>Term Length</u>
<i>Laurel Davis</i> (Vice-Chair)	August 2016	2 Year
<i>Jonathan McClin</i> (Resident Commissioner)	August 2016	2 Year

The Chairman thereupon declared the motion carried and the resolution adopted.

Chairman, Scott E. Wyskiel

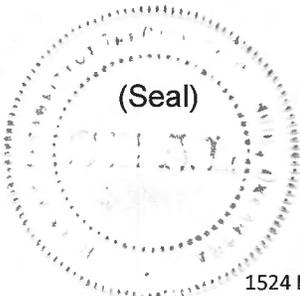
**CERTIFICATE OF RECORDING OFFICER**

The undersigned being the recorder and custodian of the minutes of the governing body of the Public Housing Authority on whose behalf the foregoing instrument was executed hereby, certifies that on the 21st day of July, 2016 at a validly convened meeting of the Public Housing Authority, at which a quorum was present and voting the above entitled Resolution was introduced and read and approved.

In witness whereof my hand of the Public Housing Authority this 21st day of July, 2016.

Guthrie Housing Authority

Jennifer K. Ricker  
GHA Executive Director/Board Secretary



(Seal)

Application for Volunteer Boards and Commissions

Name:: Tracy Williams

Daytime Phone Number:: 405-410-

Evening Phone/Cell Phone:: 405-410-

Home Address:: West Warner Guthrie OK. 73044

Email Address:: ~~@hotmail.com~~

Occupation:: self employed

Education Level:: High School

How long have you lived in Guthrie? : More than 10 years

Which board or commission interests you?: Housing Authority

Why are you interested in serving on this board or commission?: To give back to my community.  
To meet other people of the same convictions.

What civic activities have you been involved in during the past 3 years?: None

What skills and/or experience will you contribute?: I own a construction buisness, focus on small remodle, maintenance and repair.

Reference 1:: Donna Stout. Stouts Green house. Guthrie.

Reference 2:: Louis Duel. Logan County Judge.

Reference 3:: Jim Bauman. Logan County Sheriff.

Reference 4:: Jeff Flury. Local business owneer. A&J services

Reference 5:: David Bowman. Local Business Owner. Bowman Wrecker

Application for Volunteer Boards and Commissions

Name:: Jessica Zan

Daytime Phone Number:: 405-401-

Evening Phone/Cell Phone::

Home Address:: N 1st St, Guthrie, OK 73044

Email Address:: ~~@gmail.com~~

Occupation:: Full Time Parent

Education Level:: Master's degree

How long have you lived in Guthrie? : Less than 2 years

Which board or commission interests you?: Housing Authority

Why are you interested in serving on this board or commission?: I believe a community's health, integrity and authenticity are tied to its care for all persons within its borders, with particular care for the poor and the marginalized.

What civic activities have you been involved in during the past 3 years?: Assistant Minister Summit UMC (Edmond), volunteer group counseling sessions at Eagle Ridge, short stint with Logan County Long Term Recovery group. Work with Logan County United Way.

What skills and/or experience will you contribute?: I am a registered nurse with a masters in counseling. My 13 years in healthcare have shown me how the inequities in living situations perpetuate ill health and inability to create a better life. Searching to smooth those inequities, and find solutions have prepared me for the judgement and creativity that would accompany work to improve lives through housing.

Reference 1:: Jimmy Wilson Executive Director of Talent Development and Optimization (Mercy) 405740-

Reference 2:: Denise Springer Owner/Operator You Power Yoga 405-640-

Reference 3:: Kim Williams Chief Nursing Officer of Community Hospital North, and previous Director Nursing of Mercy Logan County 405-919-

Reference 4:: Allen Buck, Senior Pastor Summit UMC 405-431-

Reference 5::



**Agenda Item Cover Letter**

<b>Meeting</b> <input checked="" type="checkbox"/> City Council <input type="checkbox"/> GPWA <input type="checkbox"/> Other: _____	<b>Date of Meeting</b> September 6, 2016	<b>Contact</b> Brian Bothroyd, Ward II Councilman
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**Agenda Item**

Discussion and possible action on Councilman Bothroyd’s appointment of Phil Nichols to the Citizens Rate and Fee Advisory Committee.

**Summary**

The Citizens Rate and Fee Advisory Committee was created on June 15, 2010 with the adoption of Resolution No. 2010-10. The Citizens Rate and Fee Advisory Committee is composed of seven (7) members. The Mayor and each Council Member appoints one individual who shall be a resident of the City of Guthrie. Each appointee must be confirmed by a majority vote of the City Council. The terms of each appointee shall coincide with the term of the Mayor or Council Member appointing said member of the committee. The committee shall meet as needed to discuss rate, fee or tax adjustments or changes and to advise the City Council or Board of Trustees.

Committee members currently serving on the Citizens Rate and Fee Advisory Committee are:

- Lauri White – Bothroyd
- Andrea Welsh – Padgett
- Jim Case – J. Wood
- Tina Heyvaert – Gentling
- Bob Davis – Thomas
- Jean Lacina – Taylor
- Adam Leathers – E. Wood

Citizens Rate and Fee Advisory Committee member Lauri White has moved outside of City Limits. Brian Bothroyd would like to appoint Phil Nichols as his representative to fill her unexpired term.

<b>Funding Expected</b>	_____ Revenue	_____ Expenditure	<u>  x  </u> N/A
<b>Budgeted</b>	_____ Yes	_____ No	<u>  x  </u> N/A
<b>Account Number</b>	_____	<b>Amount</b>	_____
<b>Legal Review</b>	<u>  x  </u> N/A	_____ Required	Completed Date: _____

**Supporting documents attached**

- Resolution No. 2010-10, creating the Citizens Rate and Fee Advisory Committee

**Recommendation**

Approve Brian Bothroyd’s nomination.

**Action Needed**      \_\_\_\_\_ Public Hearing        x   Motion      \_\_\_\_\_ Emergency Clause

RESOLUTION NO. 2010-10

RESOLUTION ESTABLISHING A CITIZENS RATE AND FEE ADVISORY COMMITTEE.

BE IT RESOLVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF GUTHRIE, OKLAHOMA, THAT IN ORDER TO ENGAGE MORE PUBLIC DISCUSSION AND PROVIDE MORE CITIZEN INPUT THERE SHOULD BE ESTABLISHED A CITIZENS RATE AND FEE ADVISORY COMMITTEE FOR THE CITY OF GUTHRIE AND GUTHRIE PUBLIC WORKS AUTHORITY.

The function of this committee shall be to review all future city rate, fee or tax adjustments or changes to study the issue of the change or adjustment and to advise the City Council or the Trustees of the Guthrie Public Works Authority.

The committee shall be composed of seven (7) members. Each city council member and the mayor shall appoint one individual who shall be a resident of the City of Guthrie, Oklahoma. Each appointee must be confirmed by a majority vote of the City Council Members. The terms of each appointee shall coincide with the term of the council member or mayor appointing said member of the committee.

The members of the Citizens Rate and Fee Advisory Committee shall at their first meeting select a chairman and co-chairman to conduct the meeting.

The committee shall meet as needed to discuss rate, fee or tax adjustments or changes and advise the City Council or Board of Trustees.

The committee is advisory only.

Any member of the committee can be removed at the will of the City Council or the Board of Trustees by a majority vote of the Council or Authority.

All meetings of the committee shall be subject to the Open Meeting and Open Record Act of the State of Oklahoma.

Passed this 15<sup>th</sup> day of June, 2010, by the Guthrie City Council and the Guthrie Public Works Authority.

CITY OF GUTHRIE

By: Chuck Burtcher  
Chuck Burtcher, Mayor

ATTEST:  
Wanda Calvert  
City Clerk, Wanda Calvert

GUTHRIE PUBLIC WORKS AUTHORITY

By: Chuck Burtcher  
Chairman

APPROVED AS TO FORM AND LEGALITY:  
Randel Shadid  
City Attorney, Randel Shadid

Date: June 15, 2010



Agenda Item Cover Letter

Meeting: X City Council, Date of Meeting: September 6, 2016, Contact: Bruce Johnson, City Manager

Agenda Item

Discussion and possible action on Agreement with Myers Engineering for design and construction administration of improvements to the municipal pool.

Summary

Ideas for design, renovation, and construction of recreational aquatics facilities as discussed as part of the CIP Sales Tax were presented at the August 2, 2016 City Council workshop. This agreement is for professional services from Myers Engineering to begin work on aquatics facilities improvements, including site study and reporting, design, plan preparation, bidding, and construction to design and/or refurbish and improve the existing swimming pool, bath house facility, and overall site.

Funding Expected: Revenue, Expenditure, N/A; Budgeted: Yes, No, N/A

Account Number: TBD, Amount: \$215,000 for engineering services (lump sum); \$720/day for Resident Project Representative Services plus additional fees for staking & surveying

Legal Review: N/A, Required, Completed Date:

Supporting documents attached

- Agreement with Myers Engineering for Professional Services

Recommendation

Approve agreement.

Action Needed: Public Hearing, Motion, Emergency Clause

# SHORT FORM OF AGREEMENT BETWEEN OWNER AND ENGINEER FOR PROFESSIONAL SERVICES

THIS IS AN AGREEMENT effective as of \_\_\_\_\_ (“Effective Date”) between

City of Guthrie (“Owner”) and

Myers Engineering, Consulting Engineers, Inc. (“Engineer”).

Owner's Project, of which Engineer's services under this Agreement are a part, is generally identified as follows:

Guthrie Municipal Pool located in Highland Park MECE No. 216028 (“Project”).

Engineer's Services under this Agreement are generally identified as follows:

Design and Construction administration of improvements to the City of Guthrie Municipal Pool located in Highland Park

These services will include:

1. Study and Report Phase, Preliminary Design Phase, Final Design Phase, and Preparation of Plans and Specification Documents, Bidding Phase, Construction Phase, and Resident Project Representative Services. In particular the elements of design are as follows:

#### Swimming Pool Design

- The engineer will design a retrofit of the existing swimming pool to meet current OSHD standards and current IBC standards.
- The pool design shall also include :
  - Zero-depth entry (beach entry)
  - Lap swimming/exercise area
  - Water slide and other features
  - Diving Board
- Design of necessary pool recirculation, filtration and disinfection systems
- Electrical demand for the pool

#### Bath House Facility Design

- Provide Architectural, Mechanical, Electrical Plumbing and Structural Design
- Final floor plan, architectural finishes
- Layout for changing spaces, staff space/office, storage, etc.
- Lighting, room ventilation, and exhaust requirements
- Water and wastewater connection
- Structural design of pool, perimeter deck and bath house building

#### Site Design

- Site survey
- Grading plan and Parking Area Improvements
- Water and Sanitary Sewer design
- Demolition
- Drainage

Owner and Engineer further agree as follows:

1.01 *Basic Agreement and Period of Service*

- A. Engineer shall provide, or cause to be provided, the services set forth in this Agreement. If authorized by Owner, or if required because of changes in the Project, Engineer shall furnish services in addition to those set forth above. Owner shall pay Engineer for its services as set forth in Paragraphs 7.01.
- B. Engineer shall complete its services within a reasonable time.
- C. If the Project includes construction-related professional services, then Engineer's time for completion of services is conditioned on the time for Owner and its contractors to complete construction not exceeding **12 months**. If the actual time to complete construction exceeds the number of months indicated, then Engineer's period of service and its total compensation shall be appropriately adjusted.

2.01 *Payment Procedures*

- A. *Invoices*: Engineer shall prepare invoices in accordance with its standard invoicing practices and submit the invoices to Owner on a monthly basis. Invoices are due and payable upon receipt. If Owner fails to make any payment due Engineer for services and expenses within 30 days after receipt of Engineer's invoice, then the amounts due Engineer will be increased at the rate of 1.5% per month (or the maximum rate of interest permitted by law, if less) from said thirtieth day. In addition, Engineer may, after giving seven days written notice to Owner, suspend services under this Agreement until Engineer has been paid in full all amounts due for services, expenses, and other related charges. Owner waives any and all claims against Engineer for any such suspension. Payments will be credited first to interest and then to principal.

3.01 *Termination*

- A. The obligation to continue performance under this Agreement may be terminated:
  - 1. For cause,
    - a. By either party upon 30 days written notice in the event of substantial failure by the other party to perform in accordance with the Agreement's terms through no fault of the terminating party. Failure to pay Engineer for its services is a substantial failure to perform and a basis for termination.
    - b. By Engineer:
      - 1) upon seven days written notice if Owner demands that Engineer furnish or perform services contrary to Engineer's responsibilities as a licensed professional; or
      - 2) Upon seven days written notice if the Engineer's services for the Project are delayed for more than 90 days for reasons beyond Engineer's control.

Engineer shall have no liability to Owner on account of a termination by Engineer under Paragraph 3.01.A.1.b.

- c. Notwithstanding the foregoing, this Agreement will not terminate as a result of a substantial failure under Paragraph 3.01.A.1.a if the party receiving such notice begins, within seven days of receipt of such notice, to correct its substantial failure to perform and proceeds diligently to cure such failure within no more than 30 days of receipt of notice; provided, however, that if and to the extent such substantial failure cannot be reasonably cured within such 30 day period, and if such party has diligently attempted to cure the same and thereafter continues diligently to cure the same, then the cure period provided for herein shall extend up to, but in no case more than, 60 days after the date of receipt of the notice.

2. For convenience, by Owner effective upon Engineer's receipt of written notice from Owner.

- B. The terminating party under Paragraph 3.01.A may set the effective date of termination at a time up to 30 days later than otherwise provided to allow Engineer to complete tasks whose value would otherwise be lost, to prepare notes as to the status of completed and uncompleted tasks, and to assemble Project materials in orderly files.
- C. In the event of any termination under Paragraph 3.01, Engineer will be entitled to invoice Owner and to receive full payment for all services performed or furnished in accordance with this Agreement and all reimbursable expenses incurred through the effective date of termination.

#### 4.01 *Successors, Assigns, and Beneficiaries*

- A. Owner and Engineer are hereby bound and the successors, executors, administrators, and legal representatives of Owner and Engineer (and to the extent permitted by Paragraph 4.01.B the assigns of Owner and Engineer) are hereby bound to the other party to this Agreement and to the successors, executors, administrators, and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement.
- B. Neither Owner nor Engineer may assign, sublet, or transfer any rights under or interest (including, but without limitation, moneys that are due or may become due) in this Agreement without the written consent of the other, except to the extent that any assignment, subletting, or transfer is mandated or restricted by law. Unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under this Agreement.
- C. Unless expressly provided otherwise, nothing in this Agreement shall be construed to create, impose, or give rise to any duty owed by Owner or Engineer to any contractor, subcontractor, supplier, other individual or entity, or to any surety for or employee of any of them. All duties and responsibilities undertaken pursuant to this Agreement will be for the sole and exclusive benefit of Owner and Engineer and not for the benefit of any other party.

#### 5.01 *General Considerations*

- A. The standard of care for all professional engineering and related services performed or furnished by Engineer under this Agreement will be the care and skill ordinarily used by members of the subject profession practicing under similar circumstances at the same time and in the same locality. Engineer makes no warranties, express or implied, under this Agreement or otherwise, in connection with Engineer's services. Subject to the foregoing standard of care, Engineer and its consultants may use or rely upon design elements and information ordinarily or customarily furnished by others, including, but not limited to, specialty contractors, manufacturers, suppliers, and the publishers of technical standards.
- B. Engineer shall not at any time supervise, direct, control, or have authority over any contractor's work, nor shall Engineer have authority over or be responsible for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, or the safety precautions and programs incident thereto, for security or safety at the Project site, nor for any failure of a contractor to comply with laws and regulations applicable to such contractor's furnishing and performing of its work.
- C. This Agreement is to be governed by the law of the state of Oklahoma.
- D. Engineer neither guarantees the performance of any contractor, subcontractor, or supplier, nor assumes responsibility for any contractor, subcontractor, or supplier's failure to furnish and perform its work in accordance with the contract between Owner and such contractor, subcontractor, or supplier. Engineer is not responsible for variations between actual construction bids or costs and Engineer's opinions or estimates regarding construction costs.
- E. Engineer shall not be responsible for the acts or omissions of any contractor, subcontractor, or supplier, or of any of their agents or employees or of any other persons (except Engineer's own employees) at the Project site or otherwise furnishing or performing any construction work; or for any decision made regarding the construction contract requirements, or any application, interpretation, or clarification of the construction contract other than those made by Engineer.

- F. The general conditions for any construction contract documents prepared hereunder are to be the "Standard General Conditions of the Construction Contract" as prepared by the Engineers Joint Contract Documents Committee (EJCDC C-700, 2007 Edition) unless the parties agree otherwise.
- G. All documents prepared or furnished by Engineer are instruments of service, and Engineer retains an ownership and property interest (including the copyright and the right of reuse) in such documents, whether or not the Project is completed. Owner shall have a limited license to use the documents on the Project, extensions of the Project, and for related uses of the Owner, subject to receipt by Engineer of full payment for all services relating to preparation of the documents and subject to the following limitations: (1) Owner acknowledges that such documents are not intended or represented to be suitable for use on the Project unless completed by Engineer, or for use or reuse by Owner or others on extensions of the Project, on any other project, or for any other use or purpose, without written verification or adaptation by Engineer; (2) any such use or reuse, or any modification of the documents, without written verification, completion, or adaptation by Engineer, as appropriate for the specific purpose intended, will be at Owner's sole risk and without liability or legal exposure to Engineer or to its officers, directors, members, partners, agents, employees, and consultants; (3) Owner shall indemnify and hold harmless Engineer and its officers, directors, members, partners, agents, employees, and consultants from all claims, damages, losses, and expenses, including attorneys' fees, arising out of or resulting from any use, reuse, or modification of the documents without written verification, completion, or adaptation by Engineer; and (4) such limited license to Owner shall not create any rights in third parties.
- H. To the fullest extent permitted by law, Owner and Engineer (1) waive against each other, and the other's employees, officers, directors, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to the Project, and (2) agree that Engineer's total liability to Owner under this Agreement shall be limited to \$50,000.
- I. The parties acknowledge that Engineer's scope of services does not include any services related to a Hazardous Environmental Condition (the presence of asbestos, PCBs, petroleum, hazardous substances or waste as defined by the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. §§9601 et seq., or radioactive materials). If Engineer or any other party encounters a Hazardous Environmental Condition, Engineer may, at its option and without liability for consequential or any other damages, suspend performance of services on the portion of the Project affected thereby until Owner: (1) retains appropriate specialist consultants or contractors to identify and, as appropriate, abate, remediate, or remove the Hazardous Environmental Condition; and (2) warrants that the Site is in full compliance with applicable Laws and Regulations.
- J. Owner and Engineer agree to negotiate each dispute between them in good faith during the 30 days after notice of dispute. If negotiations are unsuccessful in resolving the dispute, then the dispute shall be mediated. If mediation is unsuccessful, then the parties may exercise their rights at law.

6.01 *Total Agreement*

- A. This Agreement (including any expressly incorporated attachments), constitutes the entire agreement between Owner and Engineer and supersedes all prior written or oral understandings. This Agreement may only be amended, supplemented, modified, or canceled by a duly executed written instrument.

7.01 *Basis of Payment—Lump Sum*

- A. Using the procedures set forth in Paragraph 2.01, Owner shall pay Engineer as follows:
  1. Engineering Services for swimming pool, bath house facility design, site design and project coordination - a Lump Sum amount of **\$215,000.00**.
  2. Resident Project Representative Services – as requested **to be billed at a daily rate of \$720.00 per day.**
  3. Construction Surveying and Staking Services – Fees for this service will be paid on an hourly basis. The extent of the required staking will be determined and agreed upon for each portion of construction work prior to commencement of the construction phase.
- B. The portion of the compensation amount billed monthly for Engineer's services will be based upon Engineer's estimate of the percentage of the total services actually completed during the billing period.

Attachments: Exhibit A, Engineer's Services  
Exhibit B, Owner's Responsibilities.  
Exhibit D, Resident Project Representative  
Exhibit I, Engineer's Standard Hourly Rates

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, the Effective Date of which is indicated on page 1.

OWNER:

ENGINEER:

(signature appears on original) )

By: Steven J. Gentling

By: William T. Myers

Title: Mayor

Title: President

Date Signed: \_\_\_\_\_

Date Signed: August 12, 2016

Engineer License or Firm's Certificate  
Number: CA 121

State of: Oklahoma

Address for giving notices:

Address for giving notices:

Bruce Johnson, City Manager

William T. Myers, P.E., Project Engineer

City of Guthrie

Myers Engineering, Consulting Engineers, Inc.

P.O. Box 908

13911 Quail Pointe Drive

Guthrie, OK 73052

Oklahoma City, OK 73134

405-282-0496

405-755-5325

[bjohnson@cityofguthrie.com](mailto:bjohnson@cityofguthrie.com)

[billm@mece.us.com](mailto:billm@mece.us.com)

**Engineer's Services**

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**PART 1 – BASIC SERVICES**

A1.01 *Study and Report Phase*

A. Engineer shall:

1. Consult with Owner to define and clarify Owner's requirements for the Project and available data.
2. Advise Owner of any need for Owner to provide data or services of the types described in Exhibit B which are not part of Engineer's Basic Services.
3. Identify, consult with, and analyze requirements of governmental authorities having jurisdiction to approve the portions of the Project designed or specified by Engineer, including but not limited to mitigating measures identified in the environmental assessment.
4. Identify, evaluate and offer alternate solution(s) available to Owner and, after consultation with Owner, recommend to Owner those solutions which in Engineer's judgment meet Owner's requirements for the Project.
5. Prepare a report (the "Report") which will, as appropriate, contain schematic layouts, sketches, and conceptual design criteria with appropriate exhibits to indicate the agreed-to requirements, considerations involved, and those alternate solutions available to Owner which Engineer recommends. For each recommended solution Engineer will provide the following, which will be separately itemized: opinion of probable Construction Cost; proposed allowances for contingencies; the estimated total costs of design, professional, and related services to be provided by Engineer and its Consultants; and, on the basis of information furnished by Owner, a summary of allowances for other items and services included within the definition of Total Project Costs.
6. Perform or provide the following additional Study and Report Phase tasks or deliverables: *[N/A]*.
7. Furnish 2 review copies of the Report and any other deliverables to Owner within 45 calendar days of the Effective Date and review it with Owner. Within 30 calendar days of receipt, Owner shall submit to Engineer any comments regarding the Report and any other deliverables.
8. Revise the Report and any other deliverables in response to Owner's comments, as appropriate, and furnish 2 copies of the revised Report and any other deliverables to the Owner within 30 calendar days of receipt of Owner's comments.

- B. Engineer's services under the Study and Report Phase will be considered complete on the date when the revised Report and any other deliverables have been delivered to Owner.

A1.02 *Preliminary Design Phase*

- A. After acceptance by Owner of the Report and any other deliverables, selection by Owner of a recommended solution and indication of any specific modifications or changes in the scope, extent, character, or design requirements of the Project desired by Owner, and upon written authorization from Owner, Engineer shall:

1. Prepare Preliminary Design Phase documents consisting of final design criteria, preliminary drawings, outline specifications, and written descriptions of the Project.
2. Provide necessary field surveys and topographic and utility mapping for design purposes. Utility mapping will be based upon information obtained from utility owners.

3. Advise Owner if additional reports, data, information, or services of the types described in Exhibit B are necessary and assist Owner in obtaining such reports, data, information, or services.
  4. Based on the information contained in the Preliminary Design Phase documents, prepare a revised opinion of probable Construction Cost, and assist Owner in collating the various cost categories which comprise Total Project Costs.
  5. ~~Perform or provide the following additional Preliminary Design Phase tasks or deliverables:~~ [N/A]
  6. Furnish 2 review copies of the Preliminary Design Phase documents and any other deliverables to Owner within 30 calendar days of authorization to proceed with this phase, and review them with Owner. Within 30 calendar days of receipt, Owner shall submit to Engineer any comments regarding the Preliminary Design Phase documents and any other deliverables.
  7. Revise the Preliminary Design Phase documents and any other deliverables in response to Owner's comments, as appropriate, and furnish to Owner 2 copies of the revised Preliminary Design Phase documents, revised opinion of probable Construction Cost, and any other deliverables within 30 calendar days after receipt of Owner's comments.
- B. Engineer's services under the Preliminary Design Phase will be considered complete on the date when the revised Preliminary Design Phase documents, revised opinion of probable Construction Cost, and any other deliverables have been delivered to Owner.

A1.03 *Final Design Phase*

- A. After acceptance by Owner of the Preliminary Design Phase documents, revised opinion of probable Construction Cost as determined in the Preliminary Design Phase, and any other deliverables subject to any Owner-directed modifications or changes in the scope, extent, character, or design requirements of or for the Project, and upon written authorization from Owner, Engineer shall:
1. Prepare final Drawings and Specifications indicating the scope, extent, and character of the Work to be performed and furnished by Contractor.
  2. Provide technical criteria, written descriptions, and design data for Owner's use in filing applications for permits from or approvals of governmental authorities having jurisdiction to review or approve the final design of the Project; assist Owner in consultations with such authorities; and revise the Drawings and Specifications in response to directives from such authorities.
  3. Advise Owner of any adjustments to the opinion of probable Construction Cost known to Engineer. Devise a design and construction schedule and distribute to the Owner.
  4. ~~Perform or provide the following additional Final Design Phase tasks or deliverables:~~ [N/A]
  5. Prepare and furnish bidding documents for review by Owner, its legal counsel, and other advisors, and assist Owner in the preparation of other related documents. Within 30 days of receipt, Owner shall submit to Engineer any comments and, subject to the provisions of Paragraph 6.01.G, instructions for revisions.
  6. Revise the bidding documents in accordance with comments and instructions from the Owner, as appropriate, and submit 2 final copies of the bidding documents, a revised opinion of probable Construction Cost, and any other deliverables to Owner within 21 calendar days after receipt of Owner's comments and instructions.
- B. Engineer's services under the Final Design Phase will be considered complete on the date when the submittals required by Paragraph A1.03.A.6 have been delivered to Owner.
- C. In the event that the Work designed or specified by Engineer is to be performed or furnished under more than one prime contract, or if Engineer's services are to be separately sequenced with the work of one or more prime Contractors

(such as in the case of fast-tracking), Owner and Engineer shall, prior to commencement of the Final Design Phase, develop a schedule for performance of Engineer's services during the Final Design, Bidding or Negotiating, Construction, and Post-Construction Phases in order to sequence and coordinate properly such services as are applicable to the work under such separate prime contracts. This schedule is to be prepared and included in or become an amendment to Exhibit A whether or not the work under such contracts is to proceed concurrently.

- D. The number of prime contracts for Work designed or specified by Engineer upon which the Engineer's compensation has been established under this Agreement is 1. If more prime contracts are awarded, Engineer shall be entitled to an equitable increase in its compensation under this Agreement.

A1.04 *Bidding or Negotiating Phase*

- A. After acceptance by Owner of the bidding documents and the most recent opinion of probable Construction Cost as determined in the Final Design Phase, and upon written authorization by Owner to proceed, Engineer shall:

1. Assist Owner in advertising for and obtaining bids or proposals for the Work and, where applicable, maintain a record of prospective bidders to whom Bidding Documents have been issued, attend pre-bid conferences, if any, and receive and process contractor deposits or charges for the bidding documents. Issue addenda as appropriate to clarify, correct, or change the bidding documents.
2. Provide information or assistance needed by Owner in the course of any negotiations with prospective contractors.
3. Consult with Owner as to the acceptability of subcontractors, suppliers, and other individuals and entities proposed by prospective contractors for those portions of the Work as to which such acceptability is required by the bidding documents.
4. If bidding documents require, the Engineer shall evaluate and determine the acceptability of "or equals" and substitute materials and equipment proposed by bidders, but subject to the provisions of paragraph A2.02.A.2 of this Exhibit A.
5. Attend the Bid opening, prepare Bid tabulation sheets, and assist Owner in evaluating Bids or proposals and in assembling and awarding contracts for the Work.
6. ~~Perform or provide the following additional Bidding or Negotiating Phase tasks or deliverables:~~ [N/A]

- B. The Bidding or Negotiating Phase will be considered complete upon commencement of the Construction Phase or upon cessation of negotiations with prospective contractors (except as may be required if Exhibit F is a part of this Agreement).

A1.05 *Construction Phase*

- A. Upon successful completion of the Bidding and Negotiating Phase, and upon written authorization from Owner, Engineer shall:

1. *General Administration of Construction Contract:* Consult with Owner and act as Owner's representative as provided in the Construction Contract. The extent and limitations of the duties, responsibilities, and authority of Engineer as assigned in the Construction Contract shall not be modified, except as Engineer may otherwise agree in writing. All of Owner's instructions to Contractor will be issued through Engineer, which shall have authority to act on behalf of Owner in dealings with Contractor to the extent provided in this Agreement and the Construction Contract except as otherwise provided in writing.
2. *Resident Project Representative (RPR):* Provide the services of an RPR at the Site to assist the Engineer and to provide more extensive observation of Contractor's work. Duties, responsibilities, and authority of the RPR are as set forth in Exhibit D. The furnishing of such RPR's services will not limit, extend, or modify Engineer's responsibilities or authority except as expressly set forth in Exhibit D.

- 3- *Construction Surveying and Staking.* Providing construction surveys and staking to enable Contractor to perform its work other than as required under Paragraph A1.05.A.7, and any type of property surveys or related engineering services needed for the transfer of interests in real property; and providing other special field surveys.
4. *Selecting Independent Testing Laboratory:* Assist Owner in the selection of an independent testing laboratory to perform the services identified in Exhibit B, Paragraph B2.01.0.
5. *Pre-Construction Conference:* Participate in a Pre-Construction Conference prior to commencement of Work at the Site.
6. *Schedules:* Receive, review, and determine the acceptability of any and all schedules that Contractor is required to submit to Engineer, including the Progress Schedule, Schedule of Submittals, and Schedule of Values.
7. *Baselines and Benchmarks:* As appropriate, establish baselines and benchmarks for locating the Work which in Engineer's judgment are necessary to enable Contractor to proceed.
8. *Visits to Site and Observation of Construction:* In connection with observations of Contractor's Work while it is in progress:
  - a. Make visits to the Site at intervals appropriate to the various stages of construction, as Engineer deems necessary, to observe as an experienced and qualified design professional the progress of Contractor's executed Work. Such visits and observations by Engineer, and the Resident Project Representative, if any, are not intended to be exhaustive or to extend to every aspect of Contractor's Work in progress or to involve detailed inspections of Contractor's Work in progress beyond the responsibilities specifically assigned to Engineer in this Agreement and the Contract Documents, but rather are to be limited to spot checking, selective sampling, and similar methods of general observation of the Work based on Engineer's exercise of professional judgment, as assisted by the Resident Project Representative, if any. Based on information obtained during such visits and observations, Engineer will determine in general if the Work is proceeding in accordance with the Contract Documents, and Engineer shall keep Owner informed of the progress of the Work.
  - b. The purpose of Engineer's visits to, and representation by the Resident Project Representative, if any, at the Site, will be to enable Engineer to better carry out the duties and responsibilities assigned to and undertaken by Engineer during the Construction Phase, and, in addition, by the exercise of Engineer's efforts as an experienced and qualified design professional, to provide for Owner a greater degree of confidence that the completed Work will conform in general to the Contract Documents and that Contractor has implemented and maintained the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents. Engineer shall not, during such visits or as a result of such observations of Contractor's Work in progress, supervise, direct, or have control over Contractor's Work, nor shall Engineer have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by Contractor, for security or safety at the Site, for safety precautions and programs incident to Contractor's Work, nor for any failure of Contractor to comply with Laws and Regulations applicable to Contractor's furnishing and performing the Work. Accordingly, Engineer neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish or perform the Work in accordance with the Contract Documents.
9. *Defective Work:* Reject Work if, on the basis of Engineer's observations, Engineer believes that such Work (a) is defective under the standards set forth in the Contract Documents, (b) will not produce a completed Project that conforms to the Contract Documents, or (c) will imperil the integrity of the design concept of the completed Project as a functioning whole as indicated by the Contract Documents.
10. *Clarifications and Interpretations; Field Orders:* Issue necessary clarifications and interpretations of the Contract Documents as appropriate to the orderly completion of Contractor's work. Such clarifications and

interpretations will be consistent with the intent of and reasonably inferable from the Contract Documents. Subject to any limitations in the Contract Documents, Engineer may issue field orders authorizing minor variations in the Work from the requirements of the Contract Documents.

11. *Change Orders and Work Change Directives:* Recommend change orders and work change directives to Owner, as appropriate, and prepare change orders and work change directives as required.
12. *Shop Drawings and Samples:* Review and approve or take other appropriate action in respect to Shop Drawings and Samples and other data which Contractor is required to submit, but only for conformance with the information given in the Contract Documents and compatibility with the design concept of the completed Project as a functioning whole as indicated by the Contract Documents. Such reviews and approvals or other action will not extend to means, methods, techniques, sequences, or procedures of construction or to safety precautions and programs incident thereto. Engineer shall meet any Contractor's submittal schedule that Engineer has accepted.
13. *Substitutes and "or-equal":* Evaluate and determine the acceptability of substitute or "or-equal" materials and equipment proposed by Contractor, but subject to the provisions of Paragraph A2.02.A.2 of this Exhibit A.
14. *Inspections and Tests:* Require such special inspections or tests of Contractor's work as deemed reasonably necessary, and receive and review all certificates of inspections, tests, and approvals required by Laws and Regulations or the Contract Documents. Engineer's review of such certificates will be for the purpose of determining that the results certified indicate compliance with the Contract Documents and will not constitute an independent evaluation that the content or procedures of such inspections, tests, or approvals comply with the requirements of the Contract Documents. Engineer shall be entitled to rely on the results of such tests.
15. *Disagreements between Owner and Contractor:* Render formal written decisions on all duly submitted issues relating to the acceptability of Contractor's work or the interpretation of the requirements of the Contract Documents pertaining to the execution, performance, or progress of Contractor's Work; review each duly submitted Claim by Owner or Contractor, and in writing either deny such Claim in whole or in part, approve such Claim, or decline to resolve such Claim if Engineer in its discretion concludes that to do so would be inappropriate. In rendering such decisions, Engineer shall be fair and not show partiality to Owner or Contractor and shall not be liable in connection with any decision rendered in good faith in such capacity.
16. *Applications for Payment:* Based on Engineer's observations as an experienced and qualified design professional and on review of Applications for Payment and accompanying supporting documentation:
  - a. Determine the amounts that Engineer recommends Contractor be paid. Such recommendations of payment will be in writing and will constitute Engineer's representation to Owner, based on such observations and review, that, to the best of Engineer's knowledge, information and belief, Contractor's Work has progressed to the point indicated, the Work is generally in accordance with the Contract Documents (subject to an evaluation of the Work as a functioning whole prior to or upon Substantial Completion, to the results of any subsequent tests called for in the Contract Documents, and to any other qualifications stated in the recommendation), and the conditions precedent to Contractor's being entitled to such payment appear to have been fulfilled in so far as it is Engineer's responsibility to observe Contractor's Work. In the case of unit price work, Engineer's recommendations of payment will include final determinations of quantities and classifications of Contractor's Work (subject to any subsequent adjustments allowed by the Contract Documents).
  - b. By recommending any payment, Engineer shall not thereby be deemed to have represented that observations made by Engineer to check the quality or quantity of Contractor's Work as it is performed and furnished have been exhaustive, extended to every aspect of Contractor's Work in progress, or involved detailed inspections of the Work beyond the responsibilities specifically assigned to Engineer in this Agreement and the Contract Documents. Neither Engineer's review of Contractor's Work for the purposes of recommending payments nor Engineer's recommendation of any payment including final payment will impose on Engineer responsibility to supervise, direct, or control Contractor's Work in progress or for the means, methods, techniques, sequences, or procedures of construction or safety

precautions or programs incident thereto, or Contractor's compliance with Laws and Regulations applicable to Contractor's furnishing and performing the Work. It will also not impose responsibility on Engineer to make any examination to ascertain how or for what purposes Contractor has used the moneys paid on account of the Contract Price, or to determine that title to any portion of the Work in progress, materials, or equipment has passed to Owner free and clear of any liens, claims, security interests, or encumbrances, or that there may not be other matters at issue between Owner and Contractor that might affect the amount that should be paid.

17. *Contractor's Completion Documents:* Receive, review, and transmit to Owner maintenance and operating instructions, schedules, guarantees, bonds, certificates or other evidence of insurance required by the Contract Documents, certificates of inspection, tests and approvals, Shop Drawings, Samples and other data approved as provided under Paragraph A1.05.A.11, and transmit the annotated record documents which are to be assembled by Contractor in accordance with the Contract Documents to obtain final payment. The extent of such review by Engineer will be limited as provided in Paragraph A1.05.A.11.
18. *Substantial Completion:* Promptly after notice from Contractor that Contractor considers the entire Work ready for its intended use, in company with Owner and Contractor, visit the Project to determine if the Work is substantially complete. If after considering any objections of Owner, Engineer considers the Work substantially complete, Engineer shall deliver a certificate of Substantial Completion to Owner and Contractor.
19. ~~*Additional Tasks:* Perform or provide the following additional Construction Phase tasks or deliverables:~~ [N/A].
20. *Final Notice of Acceptability of the Work:* Conduct a final visit to the Project to determine if the completed Work of Contractor is acceptable so that Engineer may recommend, in writing, final payment to Contractor. Accompanying the recommendation for final payment, Engineer shall also provide a notice in the form attached hereto as Exhibit E (the "Notice of Acceptability of Work") that the Work is acceptable (subject to the provisions of Paragraph A1.05.A.15.b) to the best of Engineer's knowledge, information, and belief and based on the extent of the services provided by Engineer under this Agreement.

- B. *Duration of Construction Phase:* The Construction Phase will commence with the execution of the first Construction Contract for the Project or any part thereof and will terminate upon written recommendation by Engineer for final payment to Contractors. If the Project involves more than one prime contract as indicated in Paragraph A1.03.C, then Construction Phase services may be rendered at different times in respect to the separate contracts. Subject to the provisions of Article 3, Engineer shall be entitled to an equitable increase in compensation if Construction Phase services (including Resident Project Representative services, if any) are required after the original date for completion and readiness for final payment of Contractor as set forth in the Construction Contract.
- C. *Limitation of Responsibilities:* Engineer shall not be responsible for the acts or omissions of any Contractor, Subcontractor or Supplier, or other individuals or entities performing or furnishing any of the Work, for safety or security at the Site, or for safety precautions and programs incident to Contractor's Work, during the Construction Phase or otherwise. Engineer shall not be responsible for the failure of any Contractor to perform or furnish the Work in accordance with the Contract Documents.

#### A1.06 *Post-Construction Phase*

- A. Upon written authorization from Owner during the Post-Construction Phase Engineer shall:
  1. Together with Owner, visit the Project to observe any apparent defects in the Work, assist Owner in consultations and discussions with Contractor concerning correction of any such defects, and make recommendations as to replacement or correction of defective Work, if any.
  2. Together with Owner or Owner's representative, visit the Project within one month before the end of the correction period to ascertain whether any portion of the Work is subject to correction.
  3. ~~Perform or provide the following additional Post-Construction Phase tasks or deliverables:~~ [N/A]

- B. The Post-Construction Phase services may commence during the Construction Phase and, if not otherwise modified in this Exhibit A, will terminate twelve months after the commencement of the Construction Contract's correction period.

## **PART 2 – ADDITIONAL SERVICES**

- A. If authorized in writing by Owner, Engineer shall furnish or obtain from others Additional Services of the types listed below.
1. Preparation of applications and supporting documents (in addition to those furnished under Basic Services) for private or governmental grants, loans, or advances in connection with the Project; preparation or review of environmental assessments and impact statements; review and evaluation of the effects on the design requirements for the Project of any such statements and documents prepared by others; and assistance in obtaining approvals of authorities having jurisdiction over the anticipated environmental impact of the Project.
  2. Services to make measured drawings of or to investigate existing conditions or facilities, or to verify the accuracy of drawings or other information furnished by Owner or others.
  3. Services resulting from significant changes in the scope, extent, or character of the portions of the Project designed or specified by Engineer or its design requirements including, but not limited to, changes in size, complexity, Owner's schedule, character of construction, or method of financing; and revising previously accepted studies, reports, Drawings, Specifications, or Contract Documents when such revisions are required by changes in Laws and Regulations enacted subsequent to the Effective Date or are due to any other causes beyond Engineer's control.
  4. Services resulting from Owner's request to evaluate additional Study and Report Phase alternative solutions beyond those identified in Paragraph A1.01.A.4.
  5. Services required as a result of Owner's providing incomplete or incorrect Project information to Engineer.
  6. Providing renderings or models for Owner's use.
  7. Undertaking investigations and studies including, but not limited to, detailed consideration of operations, maintenance, and overhead expenses; the preparation of financial feasibility and cash flow studies, rate schedules, and appraisals; assistance in obtaining financing for the Project; evaluating processes available for licensing, and assisting Owner in obtaining process licensing; detailed quantity surveys of materials, equipment, and labor; and audits or inventories required in connection with construction performed by Owner.
  8. Furnishing services of Consultants for other than Basic Services.
  9. Services attributable to more prime construction contracts than specified in Paragraph A1.03.D.
  10. Services during out-of-town travel required of Engineer other than for visits to the Site or Owner's office.
  11. Preparing for, coordinating with, participating in and responding to structured independent review processes, including, but not limited to, construction management, cost estimating, project peer review, value engineering, and constructability review requested by Owner; and performing or furnishing services required to revise studies, reports, Drawings, Specifications, or other Bidding Documents as a result of such review processes.
  12. Preparing additional Bidding Documents or Contract Documents for alternate bids or prices requested by Owner for the Work or a portion thereof.
  13. Assistance in connection with Bid protests, rebidding, or renegotiating contracts for construction, materials, equipment, or services, except when such assistance is required by Exhibit F.
  14. Providing Construction Phase services beyond the original date for completion and readiness for final payment of Contractor.

15. Providing assistance in responding to the presence of any Constituent of Concern at the Site, in compliance with current Laws and Regulations.
16. Preparing Record Drawings showing appropriate record information based on Project annotated record documents received from Contractor, and furnishing such Record Drawings to Owner.
17. Preparation of operation and maintenance manuals.
18. Preparing to serve or serving as a consultant or witness for Owner in any litigation, arbitration, or other dispute resolution process related to the Project.
19. Providing more extensive services required to enable Engineer to issue notices or certifications requested by Owner.
20. Assistance in connection with the adjusting of Project equipment and systems.
21. Assistance to Owner in training Owner's staff to operate and maintain Project equipment and systems.
22. Assistance to Owner in developing procedures for (a) control of the operation and maintenance of Project equipment and systems, and (b) related record-keeping.
23. Overtime work requiring higher than regular rates.
25. Other services performed or furnished by Engineer not otherwise provided for in this Agreement.

A2.02 *Additional Services Not Requiring Owner's Written Authorization*

- B. Engineer shall advise Owner in advance that Engineer will immediately commence to perform or furnish the Additional Services of the types listed below. For such Additional Services, Engineer need not request or obtain specific advance written authorization from Owner. Engineer shall cease performing or furnishing such Additional Services upon receipt of written notice from Owner.
  1. Services in connection with work change directives and change orders to reflect changes requested by Owner.
  2. Services in making revisions to Drawings and Specifications occasioned by the acceptance of substitute materials or equipment other than "or-equal" items; services after the award of the Construction Contract in evaluating and determining the acceptability of a proposed "or equal" or substitution which is found to be inappropriate for the Project; evaluation and determination of an excessive number of proposed "or equals" or substitutions, whether proposed before or after award of the Construction Contract.
  3. Services resulting from significant delays, changes, or price increases occurring as a direct or indirect result of materials, equipment, or energy shortages.
  4. Additional or extended services during construction made necessary by (1) emergencies or acts of God endangering the Work (advance notice not required), (2) the presence at the Site of any Constituent of Concern or items of historical or cultural significance, (3) Work damaged by fire or other cause during construction, (4) a significant amount of defective, neglected, or delayed work by Contractor, (5) acceleration of the progress schedule involving services beyond normal working hours, or (6) default by Contractor.
  5. Services (other than Basic Services during the Post-Construction Phase) in connection with any partial utilization of any part of the Work by Owner prior to Substantial Completion.
  6. Evaluating an unreasonable claim or an excessive number of claims submitted by Contractor or others in connection with the Work.

7. Services during the Construction Phase rendered after the original date for completion of the Work referred to in A1.05.B.
8. Reviewing a Shop Drawing more than three times, as a result of repeated inadequate submissions by Contractor.
9. While at the Site, compliance by Engineer and its staff with those terms of Owner's or Contractor's safety program provided to Engineer subsequent to the Effective Date that exceed those normally required of engineering personnel by federal, state, or local safety authorities for similar construction sites.

This is **EXHIBIT B**, consisting of 2 pages, referred to in and part of the **Short Form of Agreement between Owner and Engineer for Professional Services** dated \_\_\_\_\_, \_\_\_\_\_.

## **Owner's Responsibilities**

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Article 2 of the Agreement is supplemented to include the following agreement of the parties.

- B2.01 In addition to other responsibilities of Owner as set forth in this Agreement, Owner shall at its expense:
- A. Provide Engineer with all criteria and full information as to Owner's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility, and expandability, and any budgetary limitations; and furnish copies of all design and construction standards which Owner will require to be included in the Drawings and Specifications; and furnish copies of Owner's standard forms, conditions, and related documents for Engineer to include in the Bidding Documents, when applicable.
  - B. Furnish to Engineer any other available information pertinent to the Project including reports and data relative to previous designs, or investigation at or adjacent to the Site.
  - C. Following Engineer's assessment of initially-available Project information and data and upon Engineer's request, furnish or otherwise make available such additional Project related information and data as is reasonably required to enable Engineer to complete its Basic and Additional Services. Such additional information or data would generally include the following:
    - 1. Property descriptions.
    - 2. Zoning, deed, and other land use restrictions.
    - 3. Property, boundary, easement, right-of-way, and other special surveys or data, including establishing relevant reference points.
    - 4. Explorations and tests of subsurface conditions at or contiguous to the Site, drawings of physical conditions relating to existing surface or subsurface structures at the Site, or hydrographic surveys, with appropriate professional interpretation thereof.
    - 5. Environmental assessments, audits, investigations, and impact statements, and other relevant environmental or cultural studies as to the Project, the Site, and adjacent areas.
    - 6. Data or consultations as required for the Project but not otherwise identified in the Agreement or the Exhibits thereto.
  - D. Give prompt written notice to Engineer whenever Owner observes or otherwise becomes aware of the presence at the Site of any Constituent of Concern, or of any other development that affects the scope or time of performance of Engineer's services, or any defect or nonconformance in Engineer's services, the Work, or in the performance of any Contractor.
  - E. Authorize Engineer to provide Additional Services as set forth in Part 2 of Exhibit A of the Agreement as required.
  - F. Arrange for safe access to and make all provisions for Engineer to enter upon public and private property as required for Engineer to perform services under the Agreement.
  - G. Examine all alternate solutions, studies, reports, sketches, Drawings, Specifications, proposals, and other documents presented by Engineer (including obtaining advice of an attorney, insurance

counselor, and other advisors or consultants as Owner deems appropriate with respect to such examination) and render in writing timely decisions pertaining thereto.

- H. Provide reviews, approvals, and permits from all governmental authorities having jurisdiction to approve all phases of the Project designed or specified by Engineer and such reviews, approvals, and consents from others as may be necessary for completion of each phase of the Project.
- I. Recognizing and acknowledging that Engineer's services and expertise do not include the following services, provide, as required for the Project:
  - 1. Accounting, bond and financial advisory, independent cost estimating, and insurance counseling services.
  - 2. Legal services with regard to issues pertaining to the Project as Owner requires, Contractor raises, or Engineer reasonably requests.
  - 3. Such auditing services as Owner requires to ascertain how or for what purpose Contractor has used the moneys paid.
- J. Place and pay for advertisement for Bids in appropriate publications.
- K. Advise Engineer of the identity and scope of services of any independent consultants employed by Owner to perform or furnish services in regard to the Project, including, but not limited to, cost estimating, project peer review, value engineering, and constructibility review.
- L. Furnish to Engineer data as to Owner's anticipated costs for services to be provided by others (including, but not limited to, accounting, bond and financial, independent cost estimating, insurance counseling, and legal advice) for Owner so that Engineer may assist Owner in collating the various cost categories which comprise Total Project Costs.
- M. If Owner designates a construction manager or an individual or entity other than, or in addition to, Engineer to represent Owner at the Site, define and set forth as an attachment to this Exhibit B the duties, responsibilities, and limitations of authority of such other party and the relation thereof to the duties, responsibilities, and authority of Engineer.
- N. If more than one prime contract is to be awarded for the Work designed or specified by Engineer, designate a person or entity to have authority and responsibility for coordinating the activities among the various prime Contractors, and define and set forth the duties, responsibilities, and limitations of authority of such individual or entity and the relation thereof to the duties, responsibilities, and authority of Engineer as an attachment to this Exhibit B that is to be mutually agreed upon and made a part of this Agreement before such services begin.
- O. Attend the pre-bid conference, bid opening, pre-construction conferences, construction progress and other job related meetings, and Substantial Completion and final payment visits to the Project.
- P. Provide the services of an independent testing laboratory to perform all inspections, tests, and approvals of samples, materials, and equipment required by the Contract Documents, or to evaluate the performance of materials, equipment, and facilities of Owner, prior to their incorporation into the Work with appropriate professional interpretation thereof.
- Q. Provide Engineer with the findings and reports generated by the entities providing services to Owner pursuant to this paragraph.
- R. Inform Engineer in writing of any specific requirements of safety or security programs that are applicable to Engineer, as a visitor to the Site.
- S. ~~Perform or provide the following additional services:~~ *[N/A]*.

This is **EXHIBIT D**, consisting of 4 pages, referred to in and part of the **Short Form of Agreement between Owner and Engineer for Professional Services** dated \_\_\_\_\_, \_\_\_\_\_.

**Duties, Responsibilities, and Limitations of Authority of Resident Project Representative**

Article 1 of the Agreement is supplemented to include the following agreement of the parties:

D1.01 *Resident Project Representative*

- A. Engineer shall furnish a Resident Project Representative (“RPR”) to assist Engineer in observing progress and quality of the Work. The RPR may provide full time representation or may provide representation to a lesser degree.
- B. Through RPR's observations of Contractor’s work in progress and field checks of materials and equipment, Engineer shall endeavor to provide further protection for Owner against defects and deficiencies in the Work. However, Engineer shall not, during such RPR field checks or as a result of such RPR observations of Contractor’s work in progress, supervise, direct, or have control over Contractor’s Work, nor shall Engineer (including the RPR) have authority over or responsibility for the means, methods, techniques, sequences, or procedures of construction selected or used by any contractor, for security or safety at the Site, for safety precautions and programs incident to any contractor’s work in progress, or for any failure of a contractor to comply with Laws and Regulations applicable to such contractor’s performing and furnishing of its work. The Engineer (including RPR) neither guarantees the performances of any contractor nor assumes responsibility for Contractor’s failure to furnish and perform the Work in accordance with the Contract Documents. In addition, the specific terms set forth in Paragraph A1.05 of Exhibit A of the Agreement are applicable.
- C. The duties and responsibilities of the RPR are as follows:
  - 1. *General:* RPR is Engineer’s representative at the Site, will act as directed by and under the supervision of Engineer, and will confer with Engineer regarding RPR’s actions. RPR’s dealings in matters pertaining to the Contractor’s work in progress shall in general be with Engineer and Contractor. RPR’s dealings with Subcontractors shall only be through or with the full knowledge and approval of Contractor. RPR shall generally communicate with Owner only with the knowledge of and under the direction of Engineer.
  - 2. *Schedules:* Review the progress schedule, schedule of Shop Drawing and Sample submittals, and schedule of values prepared by Contractor and consult with Engineer concerning acceptability.
  - 3. *Conferences and Meetings:* Attend meetings with Contractor, such as preconstruction conferences, progress meetings, job conferences and other project-related meetings, and prepare and circulate copies of minutes thereof.
  - 4. *Liaison:*
    - a. Serve as Engineer’s liaison with Contractor. Working principally through Contractor’s authorized representative or designee, assist in providing information regarding the intent of the Contract Documents.
    - b. Assist Engineer in serving as Owner’s liaison with Contractor when Contractor’s operations affect Owner’s on-Site operations.

- c. Assist in obtaining from Owner additional details or information, when required for proper execution of the Work.
5. *Interpretation of Contract Documents:* Report to Engineer when clarifications and interpretations of the Contract Documents are needed and transmit to Contractor clarifications and interpretations as issued by Engineer.
6. *Shop Drawings and Samples:*
  - a. Record date of receipt of Samples and approved Shop Drawings.
  - b. Receive Samples which are furnished at the Site by Contractor, and notify Engineer of availability of Samples for examination.
  - c. Advise Engineer and Contractor of the commencement of any portion of the Work requiring a Shop Drawing or Sample submittal for which RPR believes that the submittal has not been approved by Engineer.
7. *Modifications:* Consider and evaluate Contractor's suggestions for modifications in Drawings or Specifications and report such suggestions, together with RPR's recommendations, to Engineer. Transmit to Contractor in writing decisions as issued by Engineer.
8. *Review of Work and Rejection of Defective Work:*
  - a. Conduct on-Site observations of Contractor's work in progress to assist Engineer in determining if the Work is in general proceeding in accordance with the Contract Documents.
  - b. Report to Engineer whenever RPR believes that any part of Contractor's work in progress will not produce a completed Project that conforms generally to the Contract Documents or will imperil the integrity of the design concept of the completed Project as a functioning whole as indicated in the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise Engineer of that part of work in progress that RPR believes should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection, or approval.
9. *Inspections, Tests, and System Start-ups:*
  - a. Consult with Engineer in advance of scheduled inspections, tests, and systems start-ups.
  - b. Verify that tests, equipment, and systems start-ups and operating and maintenance training are conducted in the presence of appropriate Owner's personnel, and that Contractor maintains adequate records thereof.
  - c. Observe, record, and report to Engineer appropriate details relative to the test procedures and systems start-ups.
  - d. Accompany visiting inspectors representing public or other agencies having jurisdiction over the Project, record the results of these inspections, and report to Engineer.
10. *Records:*
  - a. Maintain at the Site orderly files for correspondence, reports of job conferences, reproductions of original Contract Documents including all change orders, field orders,

work change directives, addenda, additional Drawings issued subsequent to the execution of the Construction Contract, Engineer's clarifications and interpretations of the Contract Documents, progress reports, Shop Drawing and Sample submittals received from and delivered to Contractor, and other Project-related documents.

- b. Prepare a daily report or keep a diary or log book, recording Contractor's hours on the Site, weather conditions, data relative to questions of change orders, field orders, work change directives, or changed conditions, Site visitors, daily activities, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to Engineer.
- c. Record names, addresses, fax numbers, e-mail addresses, web site locations, and telephone numbers of all Contractors, Subcontractors, and major Suppliers of materials and equipment.
- d. Maintain records for use in preparing Project documentation.
- e. Upon completion of the Work, furnish original set of all RPR Project documentation to Engineer.

11. *Reports:*

- a. Furnish to Engineer periodic reports as required of progress of the Work and of Contractor's compliance with the progress schedule and schedule of Shop Drawing and Sample submittals.
- b. Draft and recommend to Engineer proposed change orders, work change directives, and field orders. Obtain backup material from Contractor.
- c. Furnish to Engineer and Owner copies of all inspection, test, and system start-up reports.
- d. Immediately notify Engineer of the occurrence of any Site accidents, emergencies, acts of God endangering the Work, damage to property by fire or other causes, or the discovery of any Constituent of Concern.

12. *Payment Requests:* Review applications for payment with Contractor for compliance with the established procedure for their submission and forward with recommendations to Engineer, noting particularly the relationship of the payment requested to the schedule of values, Work completed, and materials and equipment delivered at the Site but not incorporated in the Work.

13. *Certificates, Operation and Maintenance Manuals:* During the course of the Work, verify that materials and equipment certificates, operation and maintenance manuals and other data required by the Contract Documents to be assembled and furnished by Contractor are applicable to the items actually installed and in accordance with the Contract Documents, and have these documents delivered to Engineer for review and forwarding to Owner prior to payment for that part of the Work.

14. *Completion:*

- a. Participate in visits to the Project to determine Substantial Completion, assist in the determination of Substantial Completion and the preparation of lists of items to be completed or corrected.

- b. Participate in a final visit to the Project in the company of Engineer, Owner, and Contractor, and prepare a final list of items to be completed and deficiencies to be remedied.
- c. Observe whether all items on the final list have been completed or corrected and make recommendations to Engineer concerning acceptance and issuance of the Notice of Acceptability of the Work (Exhibit E).

D. Resident Project Representative shall not:

1. Authorize any deviation from the Contract Documents or substitution of materials or equipment (including “or-equal” items).
2. Exceed limitations of Engineer’s authority as set forth in this Agreement.
3. Undertake any of the responsibilities of Contractor, Subcontractors or Suppliers.
4. Advise on, issue directions relative to, or assume control over any aspect of the means, methods, techniques, sequences or procedures of Contractor’s work.
5. Advise on, issue directions regarding, or assume control over security or safety practices, precautions, and programs in connection with the activities or operations of Owner or Contractor.
6. Participate in specialized field or laboratory tests or inspections conducted off-site by others except as specifically authorized by Engineer.
7. Accept shop drawing or sample submittals from anyone other than Contractor.
8. Authorize Owner to occupy the Project in whole or in part.

## Engineer's Standard Hourly Rates

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E. *Standard Hourly Rates:*

1. Standard Hourly Rates are set forth in this Appendix I and include salaries and wages paid to personnel in each billing class plus the cost of customary and statutory benefits, general and administrative overhead, non-project operating costs, and operating margin or profit.
2. The Standard Hourly Rates apply only as specified in Paragraphs 7.01 and 7.02, and are subject to annual review and adjustment.

F. *Schedule of Hourly Rates:*

Hourly rates for services performed on or after the Effective Date are:

<b>Member Description</b>	<b>Department</b>	<b>Hourly Rate</b>
CADD Technician Level 1	CADD	\$ 80.00
CADD Technician Level 2	CADD	\$ 110.00
Inspector Level 1	Construction Management	\$ 90.00
Inspector Level 2	Construction Management	\$ 105.00
Plant Operator/Trainer	Construction Management	\$ 110.00
Engineering Assistant-1	Engineering	\$ 65.00
Engineering Assistant-2	Engineering	\$ 80.00
Engineering Assistant-3	Engineering	\$ 85.00
Engineering Intern	Engineering	\$ 100.00
Engineering Technician	Engineering	\$ 90.00
Project Engineer	Engineering	\$ 150.00
Program Manager	Engineering	\$ 95.00
Principal Engineer	Engineering	\$ 200.00
Professional Hydrologist	Engineering	\$ 200.00
Global Positioning	Survey	\$ 145.00
Licensed Surveyor	Survey	\$ 115.00
Survey Technician	Survey	\$ 110.00
Survey Assistant	Survey	\$ 45.00

MINUTES  
GUTHRIE PUBLIC WORKS AUTHORITY MEETING  
August 16, 2016

The regular meeting of the Guthrie Public Works Authority was posted on Friday, August 12, 2016, before 5:00 p.m. and held Tuesday, August 16, 2016, in the Guthrie City Hall Council Chambers.

Chairman Gentling called the meeting to order at 7:07 p.m.

Members Present:	Steven J. Gentling	John Wood	Jeff Taylor
	Gaylord Z. Thomas	Sharyl Padgett	Ed Wood
	Brian Bothroyd		

Members Absent: None

Staff Present:	Bruce Johnson	Kim Biggs	Maxine Pruitt
	Don Sweger	Cody Mosley	Jessie Bryan
	Suzette Chang		

Chairman Gentling declared a quorum all Trustee Members in attendance.

**Consent Agenda.** Motion by Vice Chairman Wood, seconded by Trustee Taylor, moved approval of the Consent Agenda as follows:

- A. Consider approval of minutes of the Regular Guthrie Public Works Authority Meeting held August 2, 2016.

Trustees entered their votes and the votes were displayed with the following results:

Aye: Gentling, J. Wood, Thomas, Taylor, Padgett, E. Wood, Bothroyd  
Nay: None

Chairman Gentling declared the motion carried unanimously.

**Maintenance Agreement.** Motion by Trustee Taylor, seconded by Trustee Thomas moved approval of Amendment No. 1, Potable Water Infrastructure Maintenance Agreement with the Town of Coyle Public Works Authority. Council Members entered their votes and the votes were displayed with the follow results:

Aye: Gentling, J. Wood, Thomas, Taylor, Padgett, E. Wood, Bothroyd  
Nay: None

Chairman Gentling declared the motion carried unanimously.

**Adjournment.** There being no further business for the Guthrie Public Works Authority Trustees, Chairman Gentling declared the meeting adjourned at 7:09 p.m.

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Kim Biggs, Secretary

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Steven J. Gentling, Chairman



**Agenda Item Cover Letter**

<p><b>Meeting</b>  <input type="checkbox"/> City Council  <input checked="" type="checkbox"/> GPWA  <input type="checkbox"/> Other: <input type="checkbox"/> Public Hearing</p>	<p><b>Date of Meeting</b>          September 6, 2016</p>	<p><b>Contact</b>          Kim Biggs,          City Clerk/Treasurer</p>
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**Agenda Item**

Public Hearing and discussion of the FY 2017 Budget for the General Fund, Guthrie Public Works Authority Fund and miscellaneous funds.

**Summary**

Staff has prepared and achieved a balanced budget for the General Fund, Guthrie Public Works Authority Fund and miscellaneous funds for Fiscal Year 2017. Staff has completed the budget process in accordance with Title 11 O.S. §17-201, et seq. Resolution No. 2016-17 provides the City Manager with the flexibility to control the Budget and amend one account to another within the same department or from one department to another within the same fund, without prior approval of the Council or Trustees, all as provided in Title 11 O.S. §17-215. Also, the proposed resolution provides the City Manager with the authority to submit grant applications for grants without prior approval of the Council or Trustees.

<b>Funding Expected</b>	<input type="checkbox"/> Revenue	<input type="checkbox"/> Expenditure	<input checked="" type="checkbox"/> N/A
<b>Budgeted</b>	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<b>Account Number</b>	<b>Amount</b>		

**Supporting documents attached:**

- Draft Resolution No. 2016-18
- Exhibit A

**Recommendation**

Discussion only

**Action Needed**      Public Hearing      Motion      Emergency Clause

**RESOLUTION NO. 2016-18**

**A RESOLUTION OF THE TRUSTEES OF THE GUTHRIE PUBLIC WORKS AUTHORITY ADOPTING THE FISCAL YEAR 2017 BUDGET FOR THE GUTHRIE PUBLIC WORKS AUTHORITY AND MISCELLANEOUS FUNDS; AND ESTABLISHING BUDGET AMENDMENT AUTHORITY.**

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**WHEREAS**, the Guthrie Public Works Authority is required to submit a budget to its beneficiary pursuant to 60 O.S. Section 176; and

**WHEREAS**, the Chief Executive Officer of the trust has prepared a budget for the fiscal year ending September 30, 2017 (FY 2017) consistent with these statutory requirements; and

**WHEREAS**, the Chief Executive Officer of the Authority, or designee, may have need to transfer any unexpended and unencumbered budget amounts from one purpose to another; and

**WHEREAS**, the budget has been formally presented to the Trustees of the Guthrie Public Works Authority; and

**WHEREAS**, the Trustees desire to provide the Chief Executive Officer with the authority to submit grant applications for grants.

**NOW, THEREFORE, BE IT RESOLVED** by the Chairman and Trustees of the Guthrie Public Works Authority, Oklahoma, respectively, that:

**SECTION 1.** The Trustees of the Guthrie Public Works Authority does hereby adopt the FY 2017 Budget on the \_\_\_ day of September, 2016. Such budget does not constitute legal appropriations, but serves as a financial plan for the Authority. Budget amounts are hereby established as provided for in the attached exhibit entitled Guthrie Public Works Authority Financial Plan.

**SECTION 2.** The Chief Executive Officer of the Authority or his designee may transfer budget amounts from one account to another within the same department or from one department to another within the same fund; provided that no appropriation for debt service or other appropriation required by law may be reduced below the minimums required. The Chief Executive Officer shall submit all supplemental budget amounts or decrease in total budget amounts to the Guthrie Public Works Authority Trustees to be adopted at a meeting of the Trustees.

**SECTION 3.** The Chief Executive Officer of the Authority or his designee is authorized to proceed with implementation of the FY 2017 Financial Plan, and to purchase, when

necessary, the appropriate equipment or projects specified therein, subject to established policies governing expenditures, purchasing or contracts.

**SECTION 4.** The Chief Executive Officer is authorized to submit grant applications for grants.

\*\*\* END \*\*\*

The undersigned hereby certify that the foregoing Resolution was duly adopted and approved by the Chairman and Trustees of the Guthrie Public Works Authority, Oklahoma, on the \_\_\_ day of September, 2016, after compliance with the notice requirements of the Open Meeting Act (25 OSA, § 301, et. seq.)

\_\_\_\_\_  
Steven J. Gentling, Chairman

ATTEST: (Seal)

\_\_\_\_\_  
Kim Biggs, City Clerk

Approved as to form and legality on \_\_\_\_\_, 2016.

\_\_\_\_\_  
Randel Shadid, City Attorney

**EXHIBIT A**

**GUTHRIE PUBLIC WORKS AUTHORITY FINANCIAL PLAN**

	Guthrie	Water		Utility	GPWA	OKC		
	Public Works	Treatment	CMOM	Deposit	Stabilization	Waterline		
	Authority	Plant Fund	Fund	Fund	Fund	Fund		
<b>REVENUES:</b>								
Charges for Services	\$ 5,063,982	\$ 365,000	\$ 345,000	\$ -		\$ -		
Miscellaneous	\$ 6,500	\$ -	\$ -	\$ -		\$ -		
Interest	\$ 2,400	\$ 550	\$ 1,100	\$ 2,000	\$ 1,750	\$ 1,500		
Sale of Properties	\$ 21,000	\$ -	\$ -	\$ -		\$ -		
Rents & Royalties	\$ 6,500	\$ -	\$ -	\$ -		\$ -		
Intergovernmental	\$ 740,165	\$ -	\$ -	\$ -		\$ -		
Interfund Transfers	\$ 2,035,233	\$ 845,635	\$ -	\$ -	\$ 105,000	\$ -		
Budgeted Fund Balance	\$ 56,839	\$ -	\$ 93,485	\$ -		\$ 498,500		
TOTALS:	\$ 7,932,619	\$ 1,211,185	\$ 439,585	\$ 2,000	\$ 106,750	\$ 500,000		
<b>EXPENDITURES:</b>								
	Personal	Materials	Services	Fund	Capital	Debt	Fund	
	Services	& Supplies	& Charges	Transfers	Outlay	Service	Transfers	Total
GPWA General Government	\$ 1,350	\$ 11,000	\$ 1,492,425	\$ 3,643,541	\$ 740,165	\$ -	\$ -	\$ 5,888,481
Administration	\$ 297,448	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,448
Water Treatment Plant	\$ 240,164	\$ 296,850	\$ 115,100	\$ -	\$ -	\$ -	\$ -	\$ 652,114
Wastewater Treatment Plant	\$ 132,257	\$ 91,450	\$ 149,100	\$ -	\$ -	\$ -	\$ -	\$ 372,807
Convenience Center	\$ 53,696	\$ 4,250	\$ 70,750	\$ -	\$ -	\$ -	\$ -	\$ 128,696
Line Maintenance	\$ 379,773	\$ 165,600	\$ 47,700	\$ -	\$ -	\$ -	\$ -	\$ 593,073
TOTALS:	\$ 1,104,688	\$ 569,150	\$ 1,875,075	\$ 3,643,541		\$ -	\$ -	\$ 7,932,619
<b>MISCELLANEOUS FUNDS:</b>								
Water Treatment Plant Fund	\$ -	\$ -	\$ 125	\$ -	\$ -	\$ 1,211,060	\$ -	\$ 1,211,185
CMOM Fund	\$ -	\$ -	\$ 85	\$ -	\$ 264,500	\$ 175,000	\$ -	\$ 439,585
Utility Deposit Fund	\$ -	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ 1,900	\$ 1,980
GPWA Stabilization Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OKC Waterline Fund	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 500,000

**City of Guthrie**  
**A/P Claims List**  
 from 8/11/2016 to 8/11/2016

Invoice #	Vendor	Description	Account	Cost
2036008	JOHNNY WINTERS	Reimbursement for Cemetery Spaces	01-00-00-5439	\$962.50
2036009	Steve Saunders	Reimbursement for Highland Hall Rental	01-00-00-5446	\$15.00
NP48093114	FLEETCOR TECHNOLOGIES	GUTHRIE HOUSING AUTHORITY	01-01-00-6118	\$88.90
AUG2016	OG&E 405	GENERAL ELECTRIC	01-01-00-6305	\$9,187.46
AUG2016	OG&E 405	STREET LIGHTING	01-01-00-6306	\$11,099.43
AUG2016	OKLAHOMA NATURAL GAS	MONTHLY BILLING FOR GENERAL	01-01-00-6307	\$710.71
NP48093114	FLEETCOR TECHNOLOGIES	BUILDING SERVICES	01-02-25-6118	\$62.57
2036004	GFOAO (23274)	Seminar - Maximizing Sales Tax Resources	01-03-30-6048	\$50.00
NP48093114	FLEETCOR TECHNOLOGIES	CONSTRUCTION	01-05-50-6118	\$46.67
NP48093114	FLEETCOR TECHNOLOGIES	POLICE ADMINISTRATION	01-07-70-6118	\$3,174.83
AUG2016	LOGAN COMMUNITY SERVICES,	Logan County Referral Program for 1 year	01-07-70-6345	\$125.00
NP48093114	FLEETCOR TECHNOLOGIES	CODE ENFORCEMENT	01-07-74-6118	\$66.95
NP48093114	FLEETCOR TECHNOLOGIES	STREET DEPT	01-12-00-6118	\$1,315.88
NP48093114	FLEETCOR TECHNOLOGIES	FLEET DEPT	01-14-00-6118	\$97.57
NP48093114	FLEETCOR TECHNOLOGIES	PARKS DEPT	01-15-11-6118	\$1,836.91
		<b>Total GENERAL FUND</b>		<b>\$28,840.38</b>
NP48093114	FLEETCOR TECHNOLOGIES	FIRE SUPPRESSION	09-09-90-6118	\$441.32
NP48093114	FLEETCOR TECHNOLOGIES	EMS	09-09-92-6118	\$2,257.72
2035528	INTERMEDIX (22025)	EMS BILLING	09-09-92-6373	\$5,629.13
NP48093114	FLEETCOR TECHNOLOGIES	FIRE ADMINISTRATION	09-09-96-6118	\$301.61
		<b>Total FIRE/EMS FUND</b>		<b>\$8,629.78</b>
AUG CM	WASTE CONNECTIONS, INC		20-00-00-5466	(\$250.00)
AUG2016	OG&E 405	GPWA ELECTRIC	20-21-00-6305	\$9,740.57
AUG2016	OKLAHOMA NATURAL GAS	MONTHLY BILLING FOR GPWA	20-21-00-6307	\$540.19
AUG2016	DHH DISPOSAL 22381	DHH Trash Service per agreement	20-21-00-6348	\$192.50
1677597/1677598	WASTE CONNECTIONS, INC	Sanitation Service Agreement	20-21-00-6348	\$73,672.93
1036	NORPS, LLC	Email SPAM Filter Annual Fee	20-21-00-6373	\$3,000.00
105134	SOUTHWEST CHEMICAL (20977)	Blanket PO for Bleach	20-23-00-6104	\$3,691.17
105183	SOUTHWEST CHEMICAL (20977)	Blanket PO for Bleach	20-23-00-6104	\$1,603.00
NP48093114	FLEETCOR TECHNOLOGIES	WTP DEPT	20-23-00-6118	\$225.66
NP48093114	FLEETCOR TECHNOLOGIES	VVWTP DEPT	20-24-00-6118	\$97.73
NP48093114	FLEETCOR TECHNOLOGIES	CONVENIENCE CENTER	20-26-00-6118	\$78.24
1677597/1677598	WASTE CONNECTIONS, INC	Sanitation Service Agreement	20-26-00-6375	\$6,058.30
NP48093114	FLEETCOR TECHNOLOGIES	LINE MAINTENANCE	20-27-00-6118	\$2,378.83
		<b>Total GPWA OPERATING FUND</b>		<b>\$101,029.12</b>
AUG2016	BancFirst	GPWA Utility System and Sales Tax Rev	50-50-00-6714	\$66,320.93
		<b>Total WATER TREATMENT PLANT FUND</b>		<b>\$66,320.93</b>
AUG2016	OKLA WATER RESOURCES	Series 2013 AMR and Langston Waterline	54-55-23-6714	\$24,029.34
		<b>Total CAPITAL PROJECTS</b>		<b>\$24,029.34</b>
01-012187-008	UTILITY DEPOSIT REFUND		71-00-00-5555	\$13.97
03-031000-004	UTILITY DEPOSIT REFUND		71-00-00-5555	\$2.38
04-045949-002	UTILITY DEPOSIT REFUND		71-00-00-5555	\$37.17
04-046320-009	UTILITY DEPOSIT REFUND		71-00-00-5555	\$101.59
05-052052-012	UTILITY DEPOSIT REFUND		71-00-00-5555	\$30.08
09-092031-004	UTILITY DEPOSIT REFUND		71-00-00-5555	\$96.64
12-120750-016	UTILITY DEPOSIT REFUND		71-00-00-5555	\$44.62
12-121130-011	UTILITY DEPOSIT REFUND		71-00-00-5555	\$79.26
13-131380-020	UTILITY DEPOSIT REFUND		71-00-00-5555	\$14.09

**City of Guthrie**  
**A/P Claims List**  
*from 8/11/2016 to 8/11/2016*

Invoice #	Vendor	Description	Account	Cost
13-131431-009	UTILITY DEPOSIT REFUND		71-00-00-5555	\$69.06
13-132273-001	UTILITY DEPOSIT REFUND		71-00-00-5555	\$139.84
14-143870-012	UTILITY DEPOSIT REFUND		71-00-00-5555	\$98.39
15-153029-001	UTILITY DEPOSIT REFUND		71-00-00-5555	\$11.84
99-992090-002	UTILITY DEPOSIT REFUND		71-00-00-5555	\$22.78
<b>Total UTILITY DEPOSIT FUND</b>				<b>\$761.71</b>
2036008	JOHNNY WINTERS	Reimbursement for Cemetery Spaces	72-00-00-5439	\$137.50
<b>Total CEMETERY CARE FUND</b>				<b>\$137.50</b>
NP48093114	FLEETCOR TECHNOLOGIES	AIRPORT	98-98-00-6118	\$229.47
AUG2016	OG&E 405	AIRPORT ELECTRIC	98-98-00-6305	\$536.19
2035991	ADVANCED SURVEILLANCE	Camera Installed in Pilot Lounge	98-98-00-6593	\$259.59
<b>Total AIRPORT FUND</b>				<b>\$1,025.25</b>
<b>Total All Funds</b>				<b>\$230,774.01</b>

## A/P Claims List

from 8/17/2016 to 8/17/2016

Invoice #	Vendor	Description	Account	Cost
JULY2016	BANK OF AMERICA 22774	CENTRAL OFFICE SUPPLIES	01-01-00-6100	\$680.96
JULY2016	BANK OF AMERICA 22774	JANITOR/CHEMICAL SUPPLIES	01-01-00-6103	\$888.50
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES	01-01-00-6110	\$0.00
JULY2016	BANK OF AMERICA 22774	BUILDING & GROUNDS	01-01-00-6112	\$1,049.02
JULY2016	BANK OF AMERICA 22774	MISC SUPPLIES	01-01-00-6114	\$370.20
JULY2016	BANK OF AMERICA 22774	TELEPHONE	01-01-00-6301	\$1,361.75
JULY2016	BANK OF AMERICA 22774	PRINTING	01-01-00-6308	\$0.00
JULY2016	BANK OF AMERICA 22774	COMPUTER OPERATIONS	01-01-00-6311	\$0.00
JULY2016	BANK OF AMERICA 22774	COUNCIL TRAINING/TRAVEL	01-01-00-6314	\$0.00
JULY2016	BANK OF AMERICA 22774	COMMUNICATIONS	01-01-00-6318	\$0.00
JULY2016	BANK OF AMERICA 22774	ADVERTISING - LEGAL PUBLICATIONS	01-01-00-6334	\$0.00
JULY2016	BANK OF AMERICA 22774	MISC SERVICE/CHARGES	01-01-00-6346	\$395.50
JULY2016	BANK OF AMERICA 22774	MAINTENANCE AGREEMENTS	01-01-00-6347	\$0.00
JULY2016	BANK OF AMERICA 22774	MEMBERSHIP DUES	01-01-00-6350	\$240.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	01-01-00-6373	\$1,234.66
JULY2016	BANK OF AMERICA 22774	INTERNET SERVICE	01-01-00-6381	\$792.26
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	01-02-20-6048	\$89.95
JULY2016	BANK OF AMERICA 22774	PRINTING	01-02-20-6308	\$0.00
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	01-02-20-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	01-02-24-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	SUPPLIES/OPERATING EXPENSE	01-02-24-6126	\$521.19
CM JULY2016	BANK OF AMERICA 22774	Legal Publications	01-02-24-6334	(\$448.60)
JULY2016	BANK OF AMERICA 22774	ADVERTISING - LEGAL PUBICATIONS	01-02-24-6334	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	01-02-24-6373	\$3,683.00
JULY2016	BANK OF AMERICA 22774	UNIFORMS	01-02-25-6016	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	01-02-25-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES	01-02-25-6110	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	01-02-25-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	01-02-25-6316	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	01-03-30-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	PRINTING	01-03-30-6308	\$0.00
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	01-03-30-6317	\$0.00
JULY2016	BANK OF AMERICA 22774	MAINTENANCE AGREEMENTS	01-03-30-6347	\$0.00
JULY2016	BANK OF AMERICA 22774	RECORDINGS/DUES/SUBSCRIPTIONS	01-03-30-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	01-05-50-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	OFFICE SUPPLIES	01-05-50-6100	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	01-05-50-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	COMPUTER SUPPLIES	01-05-50-6123	\$0.00
JULY 2016	BANK OF AMERICA 22774	Vehicle Maintenance	01-05-50-6316	\$12.00
JULY2016	BANK OF AMERICA 22774	ADVERTISING - LEGAL PUBLICATIONS	01-05-50-6334	\$0.00
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	01-05-50-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	01-05-53-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	MARKETING EXPENSE	01-05-53-6123	\$0.00
JULY2016	BANK OF AMERICA 22774	PRINTING	01-05-53-6308	\$400.00
JULY2016	BANK OF AMERICA 22774	SPECIAL EVENTS	01-05-53-6342	\$0.00
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	01-05-53-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	01-05-53-6373	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	01-06-60-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	LITERACY PROGRAMMING SUPPLIES	01-06-60-6114	\$104.33
JULY2016	BANK OF AMERICA 22774	LIBRARY SUPPLIES	01-06-60-6117	\$0.00

## A/P Claims List

from 8/17/2016 to 8/17/2016

Invoice #	Vendor	Description	Account	Cost
JULY2016	BANK OF AMERICA 22774	LIBRARY MATERIAL - PRINT	01-06-60-6130	\$681.87
JULY2016	BANK OF AMERICA 22774	LIBRARY MATERIAL - ELECTRONIC	01-06-60-6131	\$83.87
JULY2016	BANK OF AMERICA 22774	PRINTING	01-06-60-6308	\$0.00
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	01-06-60-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORM ALLOWANCE	01-07-70-6019	\$0.00
JULY2016	BANK OF AMERICA 22774	EMPLOYEE PHYSICALS	01-07-70-6030	\$0.00
JULY2016	BANK OF AMERICA 22774	CHEMICALS	01-07-70-6104	\$0.00
JULY2016	BANK OF AMERICA 22774	JAIL SUPPLIES	01-07-70-6106	\$395.62
JULY2016	BANK OF AMERICA 22774	FOOD/HUMANS	01-07-70-6107	\$0.00
JULY2016	BANK OF AMERICA 22774	K-9 FOOD/SUPPLIES	01-07-70-6108	\$0.00
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES	01-07-70-6110	\$5,122.08
JULY2016	BANK OF AMERICA 22774	SUPPLIES	01-07-70-6114	\$999.87
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	01-07-70-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	PHOTO/VIDEO SUPPLY	01-07-70-6120	\$0.00
JULY2016	BANK OF AMERICA 22774	CRIME PREVENTION PROGRAM	01-07-70-6122	\$0.00
JULY2016	BANK OF AMERICA 22774	PRINTING	01-07-70-6308	\$0.00
JULY2016	BANK OF AMERICA 22774	COMPUTER MAINTENANCE/OPERATIONS	01-07-70-6311	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	01-07-70-6316	\$5,121.40
JULY2016	BANK OF AMERICA 22774	COMMUNICATIONS	01-07-70-6318	\$845.01
JULY2016	BANK OF AMERICA 22774	COLLECTION FEES	01-07-70-6340	\$0.00
JULY2016	BANK OF AMERICA 22774	SPECIAL EVENTS FOOD	01-07-70-6342	\$0.00
JULY2016	BANK OF AMERICA 22774	TRAINING PROGRAM	01-07-70-6343	\$526.11
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	01-07-70-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORM ALLOWANCE	01-07-71-6019	\$0.00
JULY2016	BANK OF AMERICA 22774	AMMUNITION	01-07-71-6105	\$310.00
JULY2016	BANK OF AMERICA 22774	CHEMICALS	01-07-72-6104	\$763.40
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES/APPAREL	01-07-72-6110	\$266.97
JULY2016	BANK OF AMERICA 22774	KENNEL SUPPLIES	01-07-72-6114	\$201.40
JULY2016	BANK OF AMERICA 22774	ANIMAL CAGES	01-07-72-6132	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	01-07-74-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	01-07-74-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	01-07-74-6316	\$0.00
JULY2016	BANK OF AMERICA 22774	ADVERTISING-LEGAL PUBLICATION	01-07-74-6334	\$0.00
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	01-07-74-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORM ALLOWANCE	01-07-77-6019	\$0.00
JULY2016	BANK OF AMERICA 22774	PHOTO/VIDEO SUPPLIES	01-07-77-6120	\$0.00
JULY2016	BANK OF AMERICA 22774	DRUG ENFORCEMENT PROGRAM	01-07-77-6124	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORM ALLOWANCE	01-07-78-6019	\$0.00
JULY2016	BANK OF AMERICA 22774	MISC SUPPLIES	01-07-78-6114	\$258.91
JULY2016	BANK OF AMERICA 22774	UNIFORMS	01-12-00-6016	\$483.86
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	01-12-00-6102	\$266.70
JULY2016	BANK OF AMERICA 22774	CHEMICAL	01-12-00-6104	\$0.00
JULY2016	BANK OF AMERICA 22774	SAFETY APPAREL & SUPPLIES	01-12-00-6110	\$0.00
JULY2016	BANK OF AMERICA 22774	STREETS/SIDEWALKS/BRIDGES	01-12-00-6113	\$22,997.69
JULY2016	BANK OF AMERICA 22774	MISC SUPPLIES	01-12-00-6114	\$0.00
JULY2016	BANK OF AMERICA 22774	SIGN AND MATERIALS	01-12-00-6115	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	01-12-00-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	01-12-00-6316	\$2,152.97
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	01-12-00-6317	\$1,425.50
JULY2016	BANK OF AMERICA 22774	COMMUNICATIONS	01-12-00-6318	\$0.00

## A/P Claims List

from 8/17/2016 to 8/17/2016

Invoice #	Vendor	Description	Account	Cost
JULY2016	BANK OF AMERICA 22774	EQUIPMENT RENTAL	01-12-00-6321	\$0.00
JULY2016	BANK OF AMERICA 22774	LICENSE & CERTIFICATION	01-12-00-6365	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORMS	01-14-00-6016	\$153.88
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	01-14-00-6048	\$498.00
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	01-14-00-6102	\$84.75
JULY2016	BANK OF AMERICA 22774	CHEMICALS	01-14-00-6104	\$0.00
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES & APPRAEL	01-14-00-6110	\$0.00
JULY2016	BANK OF AMERICA 22774	SHOP SUPPLIES	01-14-00-6114	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	01-14-00-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	01-14-00-6316	\$47.40
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	01-14-00-6317	\$58.63
JULY2016	BANK OF AMERICA 22774	COMPUTER MAINTENANCE	01-14-00-6324	\$649.00
JULY2016	BANK OF AMERICA 22774	REFERENCE BOOKS	01-14-00-6379	\$200.00
CM JULY2016	BANK OF AMERICA 22774	Vehicle Maintenance	01-14-41-6116	(\$664.95)
JULY 2016	BANK OF AMERICA 22774	Fuel and Lube	01-14-41-6118	\$531.90
JULY2016	BANK OF AMERICA 22774	UNIFORMS	01-15-11-6016	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	01-15-11-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	01-15-11-6102	\$0.00
JULY2016	BANK OF AMERICA 22774	CHEMICALS	01-15-11-6104	\$0.00
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES	01-15-11-6110	\$104.80
JULY2016	BANK OF AMERICA 22774	BUILDINGS & GROUNDS	01-15-11-6112	\$5,152.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	01-15-11-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	REC SUPPLIES	01-15-11-6125	\$45.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	01-15-11-6316	\$410.00
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	01-15-11-6317	\$1,499.54
		<b>Total GENERAL FUND</b>		<b>\$63,047.90</b>
JULY2016	BANK OF AMERICA 22774	UNIFORMS	09-09-90-6016	\$64.99
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	09-09-90-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	09-09-90-6102	\$87.11
JULY2016	BANK OF AMERICA 22774	CHEMICALS	09-09-90-6104	\$0.00
JULY2016	BANK OF AMERICA 22774	FOOD	09-09-90-6107	\$139.79
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES	09-09-90-6110	\$7,096.00
JULY2016	BANK OF AMERICA 22774	BUILDINGS & GROUNDS	09-09-90-6112	\$1,519.53
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	09-09-90-6316	\$2,105.37
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	09-09-90-6317	\$756.70
JULY2016	BANK OF AMERICA 22774	COMMUNICATIONS	09-09-90-6318	\$627.28
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	09-09-90-6355	\$290.16
JULY2016	BANK OF AMERICA 22774	EQUIPMENT CERTIFICATION	09-09-90-6362	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORMS	09-09-92-6016	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	09-09-92-6048	\$216.72
JULY2016	BANK OF AMERICA 22774	CHEMICALS	09-09-92-6104	\$22,490.83
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES	09-09-92-6110	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	09-09-92-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	09-09-92-6316	\$5,928.88
JULY2016	BANK OF AMERICA 22774	COMMUNICATIONS	09-09-92-6318	\$1,728.00
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	09-09-92-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	09-09-92-6373	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORMS	09-09-96-6016	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	09-09-96-6048	\$14.42
JULY2016	BANK OF AMERICA 22774	OFFICE SUPPLIES	09-09-96-6101	\$0.00

**A/P Claims List**

from 8/17/2016 to 8/17/2016

Invoice #	Vendor	Description	Account	Cost
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	09-09-96-6102	\$0.00
JULY2016	BANK OF AMERICA 22774	FOOD	09-09-96-6107	\$550.00
JULY2016	BANK OF AMERICA 22774	MISC SUPPLIES	09-09-96-6114	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	09-09-96-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	PUBLIC EDUCATION	09-09-96-6121	\$0.00
JULY2016	BANK OF AMERICA 22774	PRINTING	09-09-96-6308	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	09-09-96-6316	\$90.89
JULY2016	BANK OF AMERICA 22774	COMMUNICATIONS	09-09-96-6318	\$0.00
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	09-09-96-6355	\$179.00
		<b>Total FIRE/EMS FUND</b>		<b>\$43,885.67</b>
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES	20-21-00-6110	\$0.00
JULY2016	BANK OF AMERICA 22774	BUILDINGS & GROUNDS	20-21-00-6112	\$170.00
JULY2016	BANK OF AMERICA 22774	MISC SUPPLIES	20-21-00-6114	\$76.33
JULY2016	BANK OF AMERICA 22774	TELEPHONE	20-21-00-6301	\$793.39
JULY2016	BANK OF AMERICA 22774	PRINTING	20-21-00-6308	\$0.00
JULY2016	BANK OF AMERICA 22774	POSTAGE	20-21-00-6309	\$119.88
JULY2016	BANK OF AMERICA 22774	COMPUTER OPERATIONS	20-21-00-6311	\$0.00
JULY2016	BANK OF AMERICA 22774	COMMUNICATIONS	20-21-00-6318	\$0.00
JULY2016	BANK OF AMERICA 22774	SAFETY PROGRAMS	20-21-00-6339	\$0.00
JULY2016	BANK OF AMERICA 22774	UTILTIY COLLECTION FEES	20-21-00-6340	\$83.12
JULY2016	BANK OF AMERICA 22774	MAINTENANCE AGREEMENTS	20-21-00-6347	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	20-21-00-6373	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	20-22-00-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORMS	20-23-00-6016	\$0.00
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	20-23-00-6102	\$489.70
JULY2016	BANK OF AMERICA 22774	CHEMICALS	20-23-00-6104	\$0.00
JULY2016	BANK OF AMERICA 22774	LAB SUPPLIES	20-23-00-6109	\$14.82
JULY2016	BANK OF AMERICA 22774	SAFETY APPRAEL & SUPPLIES	20-23-00-6110	\$525.15
JULY2016	BANK OF AMERICA 22774	BUILDINGS & GROUNDS	20-23-00-6112	\$92.24
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	20-23-00-6118	\$0.00
JULY 2016	BANK OF AMERICA 22774	Water Tower Inspection Fee	20-23-00-6302	\$2,500.00
JULY2016	BANK OF AMERICA 22774	ANNUAL STATE WATER TEST	20-23-00-6303	\$775.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	20-23-00-6316	\$138.96
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	20-23-00-6317	\$970.60
JULY2016	BANK OF AMERICA 22774	EQUIPMENT CALIBRATION	20-23-00-6319	\$0.00
JULY2016	BANK OF AMERICA 22774	PUBLISHING FEES	20-23-00-6334	\$0.00
JULY2016	BANK OF AMERICA 22774	BOOSTER STATION MAINTENANCE	20-23-00-6335	\$7,691.37
JULY2016	BANK OF AMERICA 22774	LICENSE & CERTIFICATE	20-23-00-6365	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORMS	20-24-00-6016	\$0.00
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	20-24-00-6102	\$357.33
JULY2016	BANK OF AMERICA 22774	CHEMICALS	20-24-00-6104	\$3,370.75
JULY2016	BANK OF AMERICA 22774	LAB SUPPLIES	20-24-00-6109	\$1,705.00
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES & APPAREL	20-24-00-6110	\$139.24
JULY2016	BANK OF AMERICA 22774	BUILDINGS & GROUNDS	20-24-00-6112	\$1,075.18
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	20-24-00-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	LIFT STATION MAINTENANCE	20-24-00-6312	\$631.31
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	20-24-00-6316	\$354.79
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	20-24-00-6317	\$1,077.79
JULY2016	BANK OF AMERICA 22774	EQUIPMENT CALIBRATION	20-24-00-6319	\$0.00
JULY2016	BANK OF AMERICA 22774	MANDATORY TESTING	20-24-00-6357	\$1,768.88

**A/P Claims List**

from 8/17/2016 to 8/17/2016

Invoice #	Vendor	Description	Account	Cost
JULY2016	BANK OF AMERICA 22774	LICENSE & CERTIFICATION	20-24-00-6365	\$0.00
JULY2016	BANK OF AMERICA 22774	UNIFORMS	20-26-00-6016	\$0.00
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	20-26-00-6102	\$0.00
JULY2016	BANK OF AMERICA 22774	SAFETY APPAREL & SUPPLIES	20-26-00-6110	\$0.00
JULY2016	BANK OF AMERICA 22774	BUILDING & GROUNDS	20-26-00-6112	\$0.00
JULY2016	BANK OF AMERICA 22774	MISC SUPPLIES	20-26-00-6114	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	20-26-00-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	20-26-00-6316	\$135.13
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	20-26-00-6317	\$175.16
JULY2016	BANK OF AMERICA 22774	UNIFORMS	20-27-00-6016	\$90.00
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	20-27-00-6102	\$269.54
JULY2016	BANK OF AMERICA 22774	CHEMICALS	20-27-00-6104	\$276.03
JULY2016	BANK OF AMERICA 22774	SAFETY APPAREL & SUPPLIES	20-27-00-6110	\$560.80
JULY2016	BANK OF AMERICA 22774	BUILDINGS & GROUNDS	20-27-00-6112	\$0.00
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	20-27-00-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	WATER/SEWER MAINTENANCE	20-27-00-6119	\$12,249.60
JULY2016	BANK OF AMERICA 22774	WATER METERS	20-27-00-6129	\$0.00
JULY2016	BANK OF AMERICA 22774	STREETS/SIDEWALKS	20-27-00-6313	\$1,055.25
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	20-27-00-6316	\$604.06
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	20-27-00-6317	\$1,869.62
JULY2016	BANK OF AMERICA 22774	MISC SERVICE/CHARGES	20-27-00-6346	\$45.50
JULY2016	BANK OF AMERICA 22774	LICENSE & CERTIFICATION	20-27-00-6365	\$0.00
JULY2016	BANK OF AMERICA 22774	CHEMICALS	20-29-00-6104	\$1,120.00
JULY2016	BANK OF AMERICA 22774	BUILDINGS & GROUNDS	20-29-00-6112	\$490.13
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	20-29-00-6317	\$0.00
		<b>Total GPWA OPERATING FUND</b>		<b>\$43,861.65</b>
JULY 2016	BANK OF AMERICA 22774	Healthy Comm Grant	30-30-05-6578	\$3,491.99
JULY2016	BANK OF AMERICA 22774	LIBRARY STATE AID	30-30-06-6541	\$3,760.64
JULY 2016	BANK OF AMERICA 22774	Computer Grant	30-30-07-6595	\$484.29
JULY2016	BANK OF AMERICA 22774	BULLET PROOF VEST GRANT	30-30-07-6597	\$0.00
		<b>Total GRANTS FUND</b>		<b>\$7,736.92</b>
JULY2016	BANK OF AMERICA 22774	MARKETING SUPPLIES	45-45-00-6123	\$1,170.12
JULY2016	BANK OF AMERICA 22774	SPECIAL EVENTS	45-45-00-6342	\$0.00
JULY2016	BANK OF AMERICA 22774	DUES & SUBSCRIPTIONS	45-45-00-6355	\$0.00
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	45-45-00-6373	\$0.00
JULY2016	BANK OF AMERICA 22774	POOL IMPROVEMENTS	45-45-00-6509	\$0.00
JULY2016	BANK OF AMERICA 22774	PARK IMPROVEMENTS	45-45-00-6545	\$0.00
JULY2016	BANK OF AMERICA 22774	LAKE IMPROVEMENTS	45-45-00-6546	\$0.00
		<b>Total HOTEL/MOTEL TAX FUND</b>		<b>\$1,170.12</b>
JULY2016	BANK OF AMERICA 22774	PRINTING	50-50-00-6308	\$0.00
		<b>Total WATER TREATMENT PLANT FUND</b>		<b>\$0.00</b>
JULY2016	BANK OF AMERICA 22774	LEASE-PURCHASE COPIERS	54-54-02-6705	\$0.00
JULY2016	BANK OF AMERICA 22774	E911	54-54-07-6514	\$0.00
		<b>Total CAPITAL PROJECTS</b>		<b>\$0.00</b>
JULY2016	BANK OF AMERICA 22774	PRINTING	55-55-00-6308	\$0.00
JULY 2016	BANK OF AMERICA 22774	Sewer Line Rehab	55-55-00-6547	\$2,377.60
		<b>Total CMOM Fee</b>		<b>\$2,377.60</b>

**A/P Claims List**

from 8/17/2016 to 8/17/2016

Invoice #	Vendor	Description	Account	Cost
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL DEVELOPMENT	98-98-00-6048	\$0.00
JULY2016	BANK OF AMERICA 22774	OFFICE SUPPLIES	98-98-00-6101	\$0.00
JULY2016	BANK OF AMERICA 22774	MINOR TOOLS	98-98-00-6102	\$0.00
JULY2016	BANK OF AMERICA 22774	SAFETY SUPPLIES	98-98-00-6110	\$4.98
JULY2016	BANK OF AMERICA 22774	BUILDINGS & GROUNDS	98-98-00-6112	\$1,223.24
JULY2016	BANK OF AMERICA 22774	FUEL & LUBE	98-98-00-6118	\$0.00
JULY2016	BANK OF AMERICA 22774	TELEPHONE & INTERNET	98-98-00-6301	\$296.41
JULY2016	BANK OF AMERICA 22774	PRINTING	98-98-00-6308	\$0.00
JULY2016	BANK OF AMERICA 22774	AIRPORT BECON RUNWAY	98-98-00-6315	\$0.00
JULY2016	BANK OF AMERICA 22774	VEHICLE MAINTENANCE	98-98-00-6316	\$0.00
JULY2016	BANK OF AMERICA 22774	MACHINE/EQUIPMENT MAINTENANCE	98-98-00-6317	\$92.40
JULY2016	BANK OF AMERICA 22774	PROFESSIONAL SERVICES	98-98-00-6373	\$0.00
		<b>Total AIRPORT FUND</b>		<b>\$1,617.03</b>
		<b>Total All Funds</b>		<b>\$163,696.89</b>

**City of Guthrie**  
**A/P Claims List**  
*from 8/18/2016 to 8/18/2016*

Invoice #	Vendor	Description	Account	Cost
AUG2016	OUTBACK RESOURCE	POLICE DEPT LAUNDRY	01-07-70-6310	\$13.80
AUG2016	SHINEY BAYS CAR WASH	POLICE DEPT CAR WASH	01-07-70-6316	\$199.40
04-1700937	OKLA DEPARTMENT OF PUBLIC	OLETS MAINTENANCE	01-07-79-6304	\$350.00
		<b>Total GENERAL FUND</b>		<b>\$563.20</b>
AUG 2016	SHINEY BAYS CAR WASH	FD Car Washes	09-09-90-6316	\$48.00
MN0000006195	Interanct 911	Mobile Enterprise annual software main	09-09-92-6373	\$134.01
		<b>Total FIRE/EMS FUND</b>		<b>\$182.01</b>
1677597 / 16775	WASTE CONNECTIONS, INC	Sanitation Service Agreement	20-21-00-6348	\$250.00
2027311	MYERS ENGINEERING	2016 Map Update Services	20-21-00-6373	\$1,395.00
2027312	MYERS ENGINEERING	TO 64 Goodwill CADD TECH Level 2	20-21-00-6373	\$110.00
2027328	MYERS ENGINEERING	TO 70 Sludge Removal	20-21-00-6373	\$2,210.00
		<b>Total GPWA OPERATING FUND</b>		<b>\$3,965.00</b>
2036012	MICHAEL JOHNS	Meal Reimbursement	30-30-07-6595	\$20.00
812	SRT, INC	PFA Training	30-30-07-6595	\$60.00
		<b>Total GRANTS FUND</b>		<b>\$80.00</b>
598679	XEROX FINANCIAL SERVICES	Copier Lease Monthly Payment	54-54-02-6705	\$53.16
		<b>Total CAPITAL PROJECTS</b>		<b>\$53.16</b>
08-081517-005	UTILITY DEPOSIT REFUND		71-00-00-5555	\$2.47
09-092361-006	UTILITY DEPOSIT REFUND		71-00-00-5555	\$10.19
10-101530-005	UTILITY DEPOSIT REFUND		71-00-00-5555	\$149.13
11-111280-003	UTILITY DEPOSIT REFUND		71-00-00-5555	\$53.81
12-123390-012	UTILITY DEPOSIT REFUND		71-00-00-5555	\$73.74
99-991132-003	UTILITY DEPOSIT REFUND		71-00-00-5555	\$31.35
99-999781-002	UTILITY DEPOSIT REFUND		71-00-00-5555	\$31.35
		<b>Total UTILITY DEPOSIT FUND</b>		<b>\$352.04</b>
22998	BLUEGLOBES LLC	Lightbulbs	98-98-00-6315	\$306.07
		<b>Total AIRPORT FUND</b>		<b>\$306.07</b>
		<b>Total All Funds</b>		<b>\$5,501.48</b>

**City of Guthrie**  
**A/P Claims List**  
 from 8/25/2016 to 8/25/2016

Invoice #	Vendor	Description	Account	Cost
AUG2016	C.I.E.E.T. (125)	Municipal Collection for CLEET	01-00-00-2012	\$1,204.20
AUG2016	O.S.B.I. (820)	Collection - AFIS and Forensic Fees	01-00-00-2012	\$1,290.86
2036024	MILDRED HARDING (23280)	PARTIAL REFUND APPROVED BY POLICE	01-00-00-5498	\$50.00
AUG2016	NEW HORIZONS 22959	CLEANING SERVICES FOR THE LIBRARY	01-01-00-6112	\$190.00
2036019	DEWART- GUMERSON	NOTARY STAMP - SWEGER	01-07-70-6114	\$45.00
AUG2016	ERIK LAMB	MEAL REIMBURSEMENT	01-07-70-6343	\$35.31
		<b>Total GENERAL FUND</b>		<b>\$2,815.37</b>
AUG 2016	NEW HORIZONS 22959	CLEANING SERVICES FOR GPWA	20-21-00-6112	\$114.00
AUG2016	USPS - UNITED STATES POSTAL	MONTHLY POSTAGE	20-21-00-6309	\$2,000.00
1935	MID AMERICA HYDRO TECH	WTP Replenish Chemical Stock	20-23-00-6104	\$624.63
1942	MID AMERICA HYDRO TECH	Replenish Stock	20-23-00-6104	\$17,326.54
105302	SOUTHWEST CHEMICAL (20977)	Replenish Stock Bleach	20-23-00-6104	\$3,759.21
7683	S & D ELECTRIC MOTOR SHOP	Repair sludge pump at final clarifier	20-24-00-6317	\$2,568.60
1102	JZ SOUTHERN BOYS SERVICES	Install Valve in Water Main	20-27-00-6119	\$4,900.00
		<b>Total GPWA OPERATING FUND</b>		<b>\$31,292.98</b>
2036011	Kenneth Haga	Mileage for Let's Talk About Series	30-30-06-6541	\$59.40
		<b>Total GRANTS FUND</b>		<b>\$59.40</b>
2991499	AT&T CAPITAL SERVICES, INC.	Phone System Lease Purchase	54-54-02-6710	\$925.62
SEPT2016	OKLA WATER RESOURCES/	Digester Semi-Annual Payment Mar 15 Sept 15	54-55-24-6714	
9247700	FARMERS & MERCHANTS BANK	Loan 9247700 Police Units and GPWA Trucks	54-56-12-6710	\$27,126.97
SEPT2016	COMMUNITY STATE BANK	Front End Loader	54-56-12-6718	\$2,687.83
		<b>Total CAPITAL PROJECTS</b>		<b>\$50,026.76</b>
A2721205	WARREN CAT (139)	Blanket PO for trackhoe lease for sewer line	55-55-00-6547	\$5,501.30
		<b>Total CMOM Fee</b>		<b>\$5,501.30</b>
02-024150-010	UTILITY DEPOSIT REFUND		71-00-00-5555	\$90.56
04-044150-011	UTILITY DEPOSIT REFUND		71-00-00-5555	\$40.21
04-044150-011	UTILITY DEPOSIT REFUND		71-00-00-5555	\$84.79
07-070990-019	UTILITY DEPOSIT REFUND		71-00-00-5555	\$39.87
07-074001-010	UTILITY DEPOSIT REFUND		71-00-00-5555	\$55.51
09-092570-003	UTILITY DEPOSIT REFUND		71-00-00-5555	\$35.95
10-100763-015	UTILITY DEPOSIT REFUND		71-00-00-5555	\$32.56
13-134722-001	UTILITY DEPOSIT REFUND		71-00-00-5555	\$97.90
14-143220-012	UTILITY DEPOSIT REFUND		71-00-00-5555	\$30.84
14-143842-010	UTILITY DEPOSIT REFUND		71-00-00-5555	\$16.26
		<b>Total UTILITY DEPOSIT FUND</b>		<b>\$524.45</b>
2036025	CENTRAL RURAL ELECTRIC	REFUND MONEY RECEIVED BY MISTAKE	99-00-00-5453	\$500.00
SEPT2016	OKLAHOMA DEPARTMENT OF	Spirit Wing Loan	99-99-00-6702	\$1,041.66
		<b>Total GUTHRIE INDUSTRIAL DEVELOPMENT</b>		<b>\$1,541.66</b>
		<b>Total All Funds</b>		<b>\$91,761.92</b>