



NOTICE AND AGENDA OF REGULAR MEETING

Pursuant to the Oklahoma Open Meeting Act (25 O.S. Sec. 301, et seq.), notice is hereby given that the Board of County Commissioners, Pittsburg County, will hold a regular meeting as follows

FILED

SEP 29 2023

TIME 8:16 AM
HOPE TRAMMELL COUNTY CLERK
PITTSBURG COUNTY
BY _____ DEPUTY

DATE: October 2, 2023

TIME: 9:00 A.M.

PLACE: COUNTY COMMISSIONERS CONFERENCE ROOM
PITTSBURG COUNTY COURTHOUSE
115 EAST CARL ALBERT PARKWAY, ROOM 100B
MCALESTER, OKLAHOMA

***CONSIDERATION, DISCUSSION AND POSSIBLE ACTION TO BE TAKEN ON THE
FOLLOWING LISTED ITEMS ON THE AGENDA ***

AGENDA

1. CALL MEETING TO ORDER
2. ROLL CALL: CHARLIE ROGERS - CHAIRMAN
ROSS SELMAN - VICE-CHAIRMAN
KEVIN SMITH - MEMBER
3. APPROVAL OF AGENDA
4. APPROVE/DISAPPROVE MEETING MINUTES

A. Regular Meeting from September 25, 2023

5. RECOGNITION OF GUESTS/PUBLIC COMMENTS

PERSONS ADDRESSING THE BOARD SHOULD STATE THEIR NAME AND ADDRESS FOR THE RECORD AND WILL BE LIMITED IN DURATION TO THREE (3) MINUTES. COMMENTS ARE LIMITED TO ITEMS ON THE AGENDA. ANY COMMENTS BY THE PUBLIC ON ITEMS NOT ON THE AGENDA CANNOT BE ACKNOWLEDGED OR DISCUSSED BUT CAN BE PLACED ON AN UPCOMING AGENDA FOR DISCUSSION AND POSSIBLE ACTION.

6. OFFICIALS – DEPARTMENT REPORTS

- A. County Clerk
 - i. Exceeded Purchase Order Report
 - ii. Letter Adding Receiving Officer -BOCC
- B. BOCC
 - i. Southeast OK Library System Annual Audit for year ending June 30, 2023

7. FISCAL TRANSACTIONS

- A. Claims and Purchase Orders
- B. Transfers

C. Monthly Reports

D. Blanket Purchase Orders

8. UNFINISHED BUSINESS

- A. Discussion, Consideration and Possible Action to Approve Subdivision Plat for Falcon Flats - District 2
- B. Award/Reject Bid No. 4, One (1) New Belly Dump Trailer

9. AGENDA ITEMS

- A. Discussion, Consideration and Possible Action to Approve Proclamation proclaiming October as 4-H Month in Pittsburg County
- B. Discussion, Consideration and Possible Action to Approve Proclamation proclaiming October as Domestic Violence Awareness Month in Pittsburg County
- C. Discussion, Consideration and Possible Action to Approve Memorandum of Understanding for the Pittsburg County Sheriff to provide a School Resource Officer to Pittsburg Public Schools for the 2023-2024 school year
- D. Discussion, Consideration and Possible Action to Approve Memorandum of Understanding for the Pittsburg County Sheriff to provide a School Resource Officer to Crowder Public Schools for the 2023-2024 school year
- E. Discussion, Consideration and Possible Action to Approve Renewal Maintenance Contract Proposal between Miller Office Equipment and District 18 Drug Court
- F. Discussion, Consideration and Possible Action to Approve payment to Tisdal & O'Hara for professional services provided for the Hiland Partners litigation- Assessor
- G. Discussion, Consideration and Possible Action to Approve payment to Tisdal & O'Hara for professional services provided to the Scissortail Energy litigation- Assessor
- H. Discussion, Consideration and Possible Action to Approve FY 2024 Contract Renewal of FY 2023 Contract for Detention Transportation between the Oklahoma Office of Juvenile Affairs and Pittsburg County
- I. Resolution 24-088 to Declare items junk and remove from inventory- District 1
- J. Resolution 24-089 authorizing the application for Lake and Recreational Access Road Grant Funds for the Juniper Point Lake Access- Phase II project- District 3
- K. Discussion, Consideration and Possible Action to approve Amended transcript of proceedings; Approve/ Disapprove Amended Resolution 24-076 for Commissioners Sale; Approve & sign Corrected County Deed, all for Lot 13 Blk 4 Hidden Valley, Lot 19 Blk 13 Piney Creek #9- Treasurer
- L. Resolution 24-090 to Cancel Purchase Order- Kiowa VFD
- M. Resolution 24-091 to Cancel Purchase Orders- Assessor

10. ROAD CROSSING PERMITS

None.

11. NEW BUSINESS

CONSIDERATION AND POSSIBLE ACTION WITH RESPECT TO ANY OTHER MATTERS NOT KNOWN ABOUT OR WHICH COULD NOT HAVE BEEN FORESEEN PRIOR TO THE POSTING OF THIS AGENDA.

12. 10:00 A.M. - PUBLIC HEARINGS

None.

13. 10:00 A.M. – BID OPENINGS

None.

14. RECESS/ADJOURNMENT

A handwritten signature in blue ink, appearing to read "Kurtin Davis", is written over a horizontal line.

Commissioners' Assistant

**PITTSBURG COUNTY COMMISSIONER
OCTOBER 2, 2023
MINUTES**

The Board of County Commissioners, Pittsburg County, met in regular session on October 2, 2023 at 9:00 A.M., Meeting held in County Commissioners Conference Room, after proper notice and agenda were posted indicating time and date. Agenda was posted at 8:16 A.M., September 29, 2023.

1. CALL THE MEETING TO ORDER: The meeting was called to order by Chairman Rogers.

2. ROLL CALL:	Charlie Rogers	Present
	Ross Selman	Present
	Kevin Smith	Absent

3. APPROVAL OF AGENDA: Selman made a motion to approve the agenda; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

4. APPROVE/DISAPPROVE MEETING MINUTES:

A. REGULAR MEETING FROM SEPTEMBER 25, 2023: The minutes from the previous meeting, September 25, 2023 regular meeting were read. Selman made a motion to approve the minutes with a correction to item 9E to read 2012 Chevrolet Impala; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

5. RECOGNITION OF GUESTS/PUBLIC COMMENTS: None.

6. OFFICIALS – DEPARTMENT REPORTS:

A. COUNTY CLERK:

i. EXCEEDED PURCHASE ORDER REPORT: Rogers read the exceeded purchase order report.

ii. LETTER ADDING RECEIVING OFFICER - BOCC: Rogers read the addition to the receiving officer for all BOCC accounts.

B. BOCC:

i. SOUTHEAST OK LIBRARY SYSTEM ANNUAL AUDIT FOR YEAR ENDING JUNE 30, 2023: The board reviewed the audit report.

The board moved down the agenda to item 9A.

9. AGENDA ITEMS:

A. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE PROCLAMATION PROCLAIMING OCTOBER AS 4-H MONTH IN PITTSBURG COUNTY: Sheryl Moore thanked the board for their support of the 4-H programs. Solar Starr the Oklahoma State Southeast District Representative read the proclamation. Rogers made a motion to approve the proclamation; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

B. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE PROCLAMATION PROCLAIMING OCTOBER AS DOMESTIC VIOLENCE AWARENESS MONTH IN PITTSBURG COUNTY: Kim Zachary thanked the board for the recognition of the issue in Pittsburg County. Rogers made a motion to approve the proclamation; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

The board moved back up the agenda to item 7.

7. FISCAL TRANSACTIONS:

A. CLAIMS AND PURCHASE ORDERS: Rogers made a motion to approve the purchase orders for payment after review and signature; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

B. TRANSFERS: Rogers made a motion to approve all transfers; seconded by Selman.

AYE: Charlie Rogers
 Ross Selman

NAY: None.

Motion Passed.

C. MONTHLY REPORTS: None.

D. BLANKET PURCHASE ORDERS:

DEPT	PO	AMOUNT	VENDOR
Jail	3000	\$ 300.00	Holman's Fast Lube
Jail	3001	\$ 500.00	Locke Supply
Sheriff	3002	\$ 800.00	Holman's Fast Lube
Jail	3003	\$ 200.00	Walmart
Sheriff	3004	\$ 500.00	Gall's
Jail	3005	\$ 800.00	Pepsi Cola
Emergency Mgmt	3006	\$ 40.00	OTA Pikepass
Jail	3009	\$ 200.00	Cintas 1 st Aid
Sheriff	3010	\$ 200.00	Atwood's
Emergency Mgmt	3011	\$ 1,500.00	Lowes
Jail	3012	\$ 1,000.00	Caring Hands
Jail	3013	\$ 1,000.00	Lowes
Jail	3014	\$ 2,500.00	Comdata
Sheriff	3015	\$ 1,500.00	Performance Foods
Sheriff	3016	\$ 500.00	O'Reilly's
Sheriff	3017	\$ 500.00	Kiamichi Automotive
Sheriff	3018	\$ 500.00	T&W Tire
Emergency Mgmt	3019	\$ 300.00	Cintas 1 st Aid
Sheriff	3020	\$15,000.00	Comdata
Jail	3021	\$ 500.00	Compliance Resource
Sheriff	3022	\$ 1,500.00	SGC Foods
Jail	3023	\$ 500.00	Bemac
Sheriff	3024	\$ 1,500.00	Flowers Baking Co
Sheriff	3025	\$ 1,500.00	Indian Nation Wholesale
Sheriff	3026	\$ 800.00	Hiland Dairy
Jail	3027	\$ 4,000.00	The Bank N.A.
Jail	3028	\$ 1,500.00	Christopher Beene MD
Emergency Mgmt	3030	\$ 2,000.00	Comdata
Jail	3032	\$ 800.00	Jamesco
Emergency Mgmt	3033	\$ 500.00	Kiamichi Automotive
Sheriff	3034	\$ 1,000.00	Pepsi Cola
Building Maintenance	3035	\$ 550.00	H2O Depot
District Attorney	3036	\$ 100.00	H2O Depot
Building Maintenance	3037	\$ 450.00	Unifirst
Building Maintenance	3038	\$ 300.00	Unifirst 1 st Aid
Building Maintenance	3039	\$ 2,000.00	Bemac
Building Maintenance	3040	\$ 1,500.00	Locke Supply

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DEPT	PO	AMOUNT	VENDOR
Building Maintenance	3041	\$ 2,000.00	Jamesco
District Attorney	3042	\$ 40.00	OTA Pikepass
Ashland Fire	3043	\$ 500.00	Kiamichi Automotive
Blanco Fire	3044	\$ 500.00	Kiamichi Automotive
Tannehill Fire	3045	\$ 500.00	Kiamichi Automotive
Ashland Fire	3046	\$ 168.00	Prokill
Fire Fighter's Assoc	3047	\$ 216.00	Prokill
Pittsburg Fire	3048	\$ 126.00	Prokill
Blue Fire	3049	\$ 1,000.00	Titus Snow
District Attorney	3050	\$ 1,700.00	Comdata
District Attorney	3051	\$ 500.00	Comdata
Visual Inspection	3052	\$ 700.00	Comdata
Alderson Fire	3053	\$ 1,000.00	Comdata
Ashland Fire	3054	\$ 1,000.00	Comdata
Bugtussle Fire	3055	\$ 700.00	Comdata
Blanco Fire	3056	\$ 1,000.00	Comdata
Blue Fire	3057	\$ 1,000.00	Comdata
Canadian Fire	3058	\$ 1,000.00	Comdata
Canadian Shore Fire	3059	\$ 1,000.00	Comdata
High Hill Fire	3060	\$ 1,000.00	Comdata
Haileyville Fire	3061	\$ 1,000.00	Comdata
Haywood/Arpelar Fire	3062	\$ 1,000.00	Comdata
Highway 9 Fire	3063	\$ 1,000.00	Comdata
Indianola Fire	3064	\$ 1,000.00	Comdata
Kiowa Fire	3065	\$ 1,000.00	Comdata
Russellville Fire	3066	\$ 1,000.00	Comdata
Sam's Point Fire	3067	\$ 1,000.00	Comdata
Shady Grove Fire	3068	\$ 1,000.00	Comdata
Tannehill Fire	3069	\$ 1,000.00	Comdata
District 2	3070	\$ 1,000.00	Comdata
District 2	3071	\$ 1,000.00	Comdata
Expo	3072	\$ 500.00	Bemac
Animal Shelter	3073	\$ 200.00	Unifirst
District 1	3075	\$ 100.00	OTA Pikepass
District 2	3076	\$ 1,000.00	Unifirst
Expo	3077	\$ 100.00	Unifirst
Asphalt Plant	3078	\$ 500.00	Kiamichi Automotive
District 2	3079	\$ 100.00	Compliance Resource
Asphalt Plant	3080	\$ 100.00	H2O Depot
District 2	3083	\$ 1,500.00	Ricky Putman
Expo	3081	\$ 1,000.00	Comdata
District 1	3085	\$ 5,000.00	Comdata
Expo	3086	\$ 1,500.00	Ada Paper
District 1	3089	\$ 1,000.00	Yellowhouse Machinery
District 1	3090	\$ 500.00	Kiamichi Automotive
District 1	3092	\$ 1,000.00	Unifirst
Expo	3093	\$ 500.00	Johnny's Market
District 1	3094	\$ 25.00	H2O Depot
District 1	3096	\$ 500.00	Weldon Parts
Expo	3097	\$ 500.00	Johnny's Market
Animal Shelter	3098	\$ 50.00	H2O Depot

DEPT	PO	AMOUNT	VENDOR
District 1	3099	\$ 500.00	OK Tire
Expo	3100	\$ 75.00	H2O Depot
District 1	3101	\$ 500.00	P&K Equipment
District 1	3102	\$35,576.06	Kirby Smith
Expo	3103	\$ 500.00	Lowes
District 1	3104	\$ 200.00	Compliance Resource
District 3	3105	\$ 100.00	OTA Pikepass
District 1	3106	\$ 500.0	O'Reilly's
District 2	3107	\$ 1,500.00	Kiamichi Automotive
Animal Shelter	3108	\$ 200.00	Comdata
Animal Shelter	3109	\$ 100.00	Compliance Resource
Asphalt Plant	3110	\$ 500.00	Comdata
District 2	3111	\$ 200.00	Unifirst 1 st Aid
District 3	3112	\$ 200.00	Compliance Resource
Expo	3113	\$ 500.00	KC Farm Machinery

Rogers made a motion to approve the blanket purchase orders; seconded by Selman.

AYE: Charlie Rogers
 Ross Selman

NAY: None.

Motion Passed.

8. UNFINISHED BUSINESS:

A. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE SUBDIVISION PLAT FOR FALCON FLATS – DISTRICT 2: Rogers made a motion to table the item from the agenda; seconded by Selman.

AYE: Charlie Rogers
 Ross Selman

NAY: None.

Motion Passed.

B. AWARD/REJECT BID NO. 4, ONE (1) NEW BELLY DUMP TRAILER: Selman made a motion to table the item from the agenda; seconded by Rogers.

AYE: Charlie Rogers
 Ross Selman

NAY: None.

Motion Passed.

9. AGENDA ITEMS:

C. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE MEMORANDUM OF UNDERSTANDING FO THE PITTSBURG COUNTY SHERIFF TO PROVIDE A SCHOOL RESOURCE OFFICER TO PITTSBURG PUBLIC SCHOOLS FOR THE 2023-2024 SCHOOL YEAR: Sheriff Morris explained the State funding for the school resource officers and stated that the Department will be reimbursed for the officer by the school. Rogers made a motion to approve the memorandum of understanding; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

D. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE MEMORANDUM OF UNDERSTANDING FO THE PITTSBURG COUNTY SHERIFF TO PROVIDE A SCHOOL RESOURCE OFFICER TO CROWDER PUBLIC SCHOOLS FOR THE 2023-2024 SCHOOL YEAR: Rogers made a motion to approve the memorandum of understanding; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

E. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE RENEWAL MAINTENANCE CONTRACT PROPOSAL BETWEEN MILLER OFFICE EQUIPMENT AND DISTRICT 18 DRUG COURT: Rogers made a motion to approve the maintenance contract; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

F. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE PAYMENT TO TISDAL & O'HARA FOR PROFESSIONAL SERVICES PROVIDED FOR THE HILAND PARTNERS LITIGATION - ASSESSOR: Michelle Fields stated that the year 2020-2022 case has been settled. Selman made a motion to approve the payment; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

G. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE PAYMENT TO TISDAL & O'HARA FOR PROFESSIONAL SERVICES PROVIDED FOR THE SCISSORTAIL ENERGY LITIGATION - ASSESSOR: Michelle Fields stated that the year 2020-2022 case has been settled. Selman made a motion to approve the payment; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

H. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE FY 2024 CONTRACT RENEWAL OF FY 2023 CONTRACT FOR DETENTION TRANSPORTATION BETWEEN THE OKLAHOMA OFFICE OF JUVENILE AFFAIRS AND PITTSBURG COUNTY: Rogers made a motion to approve the contract renewal; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

I. RESOLUTION 24-088 TO DECLARE ITEMS JUNK AND REMOVE FROM INVENTORY DISTRICT 1: Rogers read the resolution stating the following items.

DESCRIPTION	INVENTORY #	SERIAL/VIN #
Fuel Storage Tank	D1-413.002	N/A
Fuel Storage Tank	D1-413.001	N/A
Walker Water Tanker Trailer	D1-348.015	TTT-2185
Fruehauf Water Tanker & Trailer	D1-348.016	OMK472501
Water Tanker	D1-348.029	A4293VT
Water Tanker	D1-348.028	241310104004
Auger	D1-341.001	N/A

Rogers made a motion to approve the resolution; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

J. RESOLUTION 24-089 AUTHORIZING THE APPLICATION FOR LAKE AND RECREATIONAL ACCESS ROAD GRANT FUNDS FOR THE JUNIPER POINT LAKE ACCESS – PHASE II PROJECT – DISTRICT 3: Selman made a motion to approve the resolution; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

K. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE AMENDED TRANSCRIPT OF PROCEEDINGS; APPROVE/DISAPPROVE AMENDED RESOLUTION 24-076 FOR COMMISSIONERS SALE; APPROVE & SIGN CORRECTED COUNTY DEED, ALL FOR LOT 13 BLK 14 HIDDEN VALLEY, LOT 19 BLK 13 PINEY CREEK #9 - TREASURER: Hope Trammell explained the correction to the block number for the Hidden Valley property. Selman made a motion to approve the corrected documents for the commissioner's sale; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

L. RESOLUTION 24-090 TO CANCEL PURCHASE ORDER – KIOWA VFD: Rogers read the resolution stating purchase order 10780. Rogers made a motion to cancel the purchase order; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

M. RESOLUTION 24-091 TO CANCEL PURCHASE ORDERS - ASSESSOR: Rogers read the resolution stating purchase orders 1814, 1815, 1816 ad 1817. Selman made a motion to cancel the purchase orders ; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed.

10. ROAD CROSSING PERMITS: None.

11. NEW BUSINESS:

CONSIDERATION AND POSSIBLE ACTION WITH RESPECT TO ANY OTHER MATTERS NOT KNOWN ABOUT OR WHICH COULD NOT HAVE BEEN FORESEEN PRIOR TO THE POSTING OF THIS AGENDA: Smith stated that the Pitt 8 basketball tournament is on the schedule for the expo.

12. 10:00 A.M. – PUBLIC HEARINGS: None.

13. 10:00 A.M. – BID OPENINGS: None.

14. ADJOURNMENT/RECESS: There being no further business brought before the board; Rogers made a motion to adjourn; seconded by Selman.

AYE: Charlie Rogers
Ross Selman

NAY: None.

Motion Passed. Meeting Adjourned.

Purchase Orders By Account

Fiscal Year : 2023-2024

Date Range: 10/02/2023 to 10/02/2023

PO	Warrant No.	Vendor Name	Purpose	Amount
Animal Shelter				
1316-1-8020-2005				
002461	000171	ZOETIS US LLC	VACCINES	\$ 1,300.50
002703	000172	UNIFIRST FIRST AID CORP	FIRST AID SUPPLIES	\$ 61.99
002750	000173	JAMESCO ENTERPRISES LLC	KENNEL SUPPLIES	\$ 454.89
002772	000174	FUSION LLC	MONTHLY SERVICE	\$ 64.60
002887	000175	VYVE BROADBAND	MONTHLY SERVICE	\$ 78.71
002912	000176	CENTER, EWELL	VET SERVICES	\$ 700.00
002913	000177	CENTER, EWELL	VET SERVICES	\$ 700.00
002922	000178	ACC BUSINESS	MONTHLY INTERNET SE	\$ 254.31
002953	000179	WALMART COMMUNITY CARD	DOG AND CAT FOOD ETC	\$ 496.38
002954	000180	LOWES	KENNEL SUPPLIES	\$ 27.54
002955	000181	LOWES	MOPS ETC.	\$ 70.14
002960	000182	VARBEL, STEVEN	PRESSURE WASH	\$ 450.00
002984	000183	SUMMIT UTILITIES OKLAHOMA INC	MONTHLY SERVICE	\$ 837.73
Total:				\$ 5,496.79
ARPA 2021				
1566-1-2000-2005				
002816	000010	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 11,017.16
Total:				\$ 11,017.16
CBRI				
1103-6-4100-2075				
002642	000032	DOLESE	3/4" #1 COVER CHIPS	\$ 3,648.56
Total:				\$ 3,648.56
Drug Court				
7206-1-1900-2005				
002010	000047	REDWOOD TOXICOLOGY LABORATOR	DRUG TESTING SUPPLIE	\$ 1,791.70
002896	000048	MILLER OFFICE EQUIPMENT	COPIER MAINTENANCE	\$ 83.11
002897	000049	CANON FINANCIAL SERVICES	COPIER LEASE	\$ 45.00
002898	000050	REDWOOD TOXICOLOGY LABORATOR	LAB FEES	\$ 660.44
002899	000051	AT&T	MONTHLY SERVICE	\$ 425.07

Drug Court

Total: \$ 3,005.32

Econ Dev Trust

7603-4-0500-2005

002533	000079	ALDERSON REGIONAL LANDFILL	LANDFILL CHARGES	\$ 98.35
002817	000080	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 85.76
002818	000081	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 50.68
002819	000082	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 26.73
002820	000083	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 160.35
002821	000084	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 174.55
002822	000085	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 26.73
002895	000086	ACC BUSINESS	MONTHLY SERVICE	\$ 608.66
002928	000087	BEMAC SUPPLY	TOILET REPAIR	\$ 568.85
002948	000088	ZZ'S COUNTRY STORE	CONCESSION SUPPLIES	\$ 100.00

Total: \$ 1,900.66

Emergency Mgmt

1212-2-2700-2005

001868	000041	LOWES	MAINTENANCE SUPPLIE	\$ 1,233.25
002787	000042	FUSION LLC	MONTHLY SERVICE	\$ 317.40
002915	000043	ACC BUSINESS	MONTHLY INTERNET SE	\$ 254.32
002961	000044	MILLER OFFICE EQUIPMENT	COPY OVERAGE	\$ 46.80

Total: \$ 1,851.77

General

0001-1-0600-2005

002784	000990	FUSION LLC	MONTHLY SERVICE	\$ 68.55
002911	000991	ACC BUSINESS	MONTHLY SERVICE	\$ 246.86

Total: \$ 315.41

0001-1-0800-2005

002785	000992	FUSION LLC	MONTHLY SERVICE	\$ 68.55
002908	000993	ACC BUSINESS	MONTHLY SERVICE	\$ 246.86

Total: \$ 315.41

0001-1-1000-2005

002783	000994	FUSION LLC	MONTHLY SERVICE	\$ 68.55
002909	000995	ACC BUSINESS	MONTHLY SERVICE	\$ 246.85

Total: \$ 315.40

PO	Warrant No.	Vendor Name	Purpose	Amount
General				
0001-1-1400-1310				
000686	000996	RENAISSANCE TULSA CONVENTION C	LODGING	\$ 580.92
Total:				\$ 580.92
0001-1-1600-1310				
002803	000997	STEWART, TRACEY D.	TRAVEL	\$ 467.99
Total:				\$ 467.99
0001-1-1600-2005				
000901	000998	RENAISSANCE TULSA CONVENTION C	LODGING	\$ 580.92
001813	000999	HILTON GARDEN INN	LODGING	\$ 416.00
002786	001000	FUSION LLC	MONTHLY SERVICE	\$ 68.55
002907	001001	ACC BUSINESS	MONTHLY SERVICE	\$ 246.86
Total:				\$ 1,312.33
0001-1-1700-2005				
001818	001002	HAMPTON INN & SUITES	LODGING	\$ 1,176.00
Total:				\$ 1,176.00
0001-1-1700-2020				
002952	001003	TASC	OIL & GAS MAINTENANC	\$ 9,375.00
Total:				\$ 9,375.00
0001-1-2200-2005				
002910	001004	ACC BUSINESS	MONTHLY SERVICE	\$ 246.86
Total:				\$ 246.86
0001-1-3300-2005				
000084	001005	H20 DEPOT	BOTTLED WATER ETC.	\$ 226.50
000985	001006	H20 DEPOT	BOTTLED WATER ETC.	\$ 275.50
001837	001007	UNIFIRST CORP.	FLOOR MATS AND ETC	\$ 284.04
001839	001008	BEMAC SUPPLY	HVAC SUPPLIES	\$ 174.49
001840	001009	LOCKE HEATING & COOLING SUPPLY	MAINTENANCE SUPPLIE	\$ 216.66
001841	001010	JAMESCO ENTERPRISES LLC	JANITORIAL SUPPLIES	\$ 1,798.94
002667	001011	AMAZON CAPITAL SERVICES INC.	THERMOMETER	\$ 106.94
002780	001012	DIGI SECURITY SYSTEMS	MONITOR	\$ 818.98
002877	001013	JOHNSON CONTROLS	BOILER REPAIR	\$ 2,205.60
002903	001014	AMAZON CAPITAL SERVICES INC.	DRUG TESTING SUPPLIE	\$ 122.88
002980	001015	MCALESTER NEWS CAPITAL & DEM.	PUBLICATION	\$ 460.50
002981	001016	UTILITY REVIEW CONSULTANTS LLC	UTILITY AUDIT	\$ 1,397.47
Total:				\$ 8,088.50

PO Warrant No. Vendor Name Purpose Amount

General

0001-2-0400-2005
001502 001017 THE BANK N.A. TRAVEL EXPENSES \$ 800.62
Total: \$ 800.62

0001-2-2700-2005
001037 001018 KIAMICHI AUTOMOTIVE WAREHOUSE AUTO PARTS ETC. \$ 218.98
Total: \$ 218.98

0001-4-0501-2005
002962 001019 PUBLIC SERVICE CO. OF OKLAHOMA MONTHLY SERVICE \$ 307.53
Total: \$ 307.53

0001-5-0900-1310
002964 001020 OWEN, GREGORY J. TRAVEL \$ 319.65
Total: \$ 319.65

0001-5-0900-2005
002878 001021 LOWES BOTTLED WATER \$ 19.92
002906 001022 FUSION LLC MONTHLY SERVICE \$ 162.36
002963 001023 ACC BUSINESS MONTHLY INTERNET SE \$ 254.31
Total: \$ 436.59

Health

1216-3-5000-1110
002880 000101 OKLA. STATE DEPT. OF HEALTH PROFESSIONAL SERVIC \$ 41,286.24
Total: \$ 41,286.24

1216-3-5000-2005
001945 000102 PRO KILL INC. PEST CONTROL \$ 158.00
002210 000103 ULINE INC MATS \$ 181.78
002211 000104 THE HOME DEPOT PRO JANITORIAL SUPPLIES \$ 514.18
002553 000105 ULINE INC MATS \$ 136.60
002638 000106 ULINE INC PALLET TRUCK \$ 539.73
002699 000107 STAPLES ADVANTAGE OFFICE SUPPLIES \$ 960.55
002916 000108 PUBLIC SERVICE CO. OF OKLAHOMA MONTHLY SERVICE \$ 3,556.26
Total: \$ 6,047.10

Highway

PO Warrant No. Vendor Name Purpose Amount

Hwy-ST

1313-6-8042-2005

002747	000739	MOYERS FACTORY WAREHOUSE INC.	TIRE MACHINE REPAIR	\$ 723.88
002781	000740	RAM INC	DIESEL	\$ 3,642.70
002782	000741	ADAMS TRUE VALUE	HITCH	\$ 108.00
002789	000742	FUSION LLC	MONTHLY SERVICE	\$ 68.56
002801	000743	AMAZON CAPITAL SERVICES INC.	OFFICE SUPPLIES	\$ 239.94
002814	000744	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 561.91
002815	000745	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 203.80
002830	000746	P & K EQUIPMENT	CHAINSAW CHAINS	\$ 284.00
002884	000747	MOYERS FACTORY WAREHOUSE INC.	WEIGHTS	\$ 931.98
002888	000748	CANON FINANCIAL SERVICES	COPIER	\$ 150.00
002902	000749	MCELROY, JILL E.	CONTRACT LABOR	\$ 350.00

Total: \$ 17,758.50

1313-6-8043-2005

001681	000750	DOLESE	1 1/2" CRUSHER RUN	\$ 5,269.95
002149	000751	KIAMICHI AUTOMOTIVE WAREHOUSE	PARTS & SHOP SUPPLIE	\$ 1,484.46
002195	000752	UNIFIRST FIRST AID CORP	FIRST AID SUPPLIES	\$ 188.21
002447	000753	RAM INC	FUEL	\$ 3,241.80
002664	000754	AMAZON CAPITAL SERVICES INC.	RADIOS	\$ 308.56
002717	000755	KIRBY SMITH INC.	PUMP ETC.	\$ 1,416.76
002740	000756	WESTERN MARKETING, INC.	BULK HYDRAULIC OIL	\$ 5,360.39
002779	000757	RAM INC	DIESEL	\$ 6,236.39
002804	000758	US CELLULAR	MONTHLY SERVICE	\$ 435.60
002825	000759	FLEET PRIDE	FILTERS ETC	\$ 394.08
002826	000760	FUSION LLC	MONTHLY SERVICE	\$ 66.40
002893	000761	MARSHALL, CRYSTAL	T-SHIRTS	\$ 80.00
002982	000762	SUMMIT UTILITIES OKLAHOMA INC	MONTHLY SERVICE	\$ 212.49

Total: \$ 24,695.09

Jail-ST

1315-2-8034-2005

002974	000228	ACC BUSINESS	MONTHLY INTERNET SE	\$ 254.32
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Total: \$ 254.32

Mental Health

7207-1-1900-2005

002011	000003	REDWOOD TOXICOLOGY LABORATOR	DRUG TESTING SUPPLIE	\$ 1,791.70
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Total: \$ 1,791.70

PO	Warrant No.	Vendor Name	Purpose	Amount
REAP				
1425-1-5200-4323				
002675	000001	RC ROOFING AND CONSTRUCTION LL	ROOF MATERIALS	\$ 11,800.00
			Total:	\$ 11,800.00
Rural Fire-ST				
1321-2-8205-2005				
002797	000265	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE	\$ 293.39
002798	000266	KIAMICHI ELECTRIC COOP.	MONTHLY INTERNET SE	\$ 80.00
			Total:	\$ 373.39
1321-2-8212-2005				
002923	000267	COOKSON HILLS ELECTRIC COOP.	MONTHLY SERVICE	\$ 93.00
002924	000268	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	\$ 113.04
			Total:	\$ 206.04
1321-2-8214-2005				
001011	000269	COMDATA	FUEL	\$ 187.37
			Total:	\$ 187.37
1321-2-8218-2005				
002939	000270	T & W TIRE	TIRES	\$ 1,268.76
			Total:	\$ 1,268.76
1321-2-8225-2005				
002929	000271	H & H ALARM CO INC	MONTHLY SERVICE	\$ 42.50
002930	000272	US CELLULAR	MONTHLY SERVICE	\$ 44.48
			Total:	\$ 86.98
1321-2-8228-2005				
002662	000273	MILLER GARAGE DOORS	GARAGE DOOR OPENER	\$ 7,400.00
			Total:	\$ 7,400.00
SH Commissary				
1223-2-0400-2005				
002107	000066	HANDCUFF WAREHOUSE	HANDCUFFS ETC	\$ 2,042.10
002557	000067	COMMISSARY EXPRESS	INHOUSE COMMISSARY	\$ 3,727.01
002677	000068	COMMISSARY EXPRESS	KIOSK FEES	\$ 68.25
002682	000069	COMMISSARY EXPRESS	INHOUSE COMMISSARY	\$ 3,140.18

SH Commissary

1223-2-0400-2005			
002810	000070	LITTLE CAESARS	INHOUSE COMMISSARY
002892	000071	COMMISSARY EXPRESS	KIOSK FEES
			Total: \$ 9,399.29

SH Svc Fee

1226-2-0400-2005			
002143	000461	ATWOODS	K-9 SUPPLIES
002933	000462	KIAMICHI AUTOMOTIVE WAREHOUSE	BELTS
			Total: \$ 117.96

1226-2-0400-2012			
002775	000463	SGC FOODSERVICE	INMATE GROCERIES
002776	000464	PERFORMANCE FOODSERVICE - LITT	INMATE GROCERIES
002967	000465	INDIAN NATION WHOLESALE CO.	INMATE GROCERIES
			Total: \$ 6,504.54

1226-2-3400-2005			
001673	000466	BOB BARKER COMPANY	HYGIENE SUPPLIES
002555	000467	ADA PAPER COMPANY	JAIL KITCHEN SUPPLIES
002708	000468	BROOKS GREASE SERVICE INC.	GREASE TRAP CLEANIN
002732	000469	WHITES ELECTRIC	MAINTENANCE SUPPLIE
002809	000470	FUSION LLC	MONTHLY SERVICE
002932	000471	JAMESCO ENTERPRISES LLC	JANITORIAL SUPPLIES
002934	000472	T & W TIRE	TIRES
002940	000473	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE
002968	000474	JE SYSTEMS INC	SMOKE DETECTORS
			Total: \$ 3,558.28

1226-2-3400-2030			
002685	000475	COMMISSARY EXPRESS	DEBIT PHONE TIME FEE
002890	000476	COMMISSARY EXPRESS	DEBIT PHONE TIME FEE
			Total: \$ 191.00

1226-2-3400-4130			
002941	000477	WELCH STATE BANK	LEASE PAYMENT
002942	000478	WELCH STATE BANK	LEASE PAYMENT
002943	000479	WELCH STATE BANK	LEASE PAYMENT
002944	000480	WELCH STATE BANK	LEASE PAYMENT
002945	000481	WELCH STATE BANK	LEASE PAYMENT
002946	000482	WELCH STATE BANK	LEASE PAYMENT

SH Svc Fee

Total: \$ 30,000.00

Tax Refunds

7408-1-0600-2005

000005T	000005	HILAND PARTNERS HOLDINGS LLC	PROTEST TAX REFUND	\$ 33,745.00
000006T	000006	SCISSORTAIL ENERGY LLC	PROTEST TAX REFUND	\$ 104,672.00

Total: \$ 138,417.00

Grand Total: \$ 394,237.05

Purchase Orders By Account

Fiscal Year : 2022-2023
Date Range: 10/02/2023 to 10/02/2023

PO	Warrant No.	Vendor Name	Purpose	Amount
Hwy-ST				
1313-6-8043-2005				
011268	002658	OKLAHOMA TAX COMMISSION	TAG & TITLE	\$ 46.00
		Total:	\$ 46.00	
Rural Fire-ST				
1321-2-8208-2005				
007817	001182	MYDER FIRE SUPPORT	TRANSMISSION REPAIR	\$ 7,826.00
		Total:	\$ 7,826.00	
		Grand Total:	\$ 7,872.00	

PITTSBURG COUNTY CLERK'S OFFICE



DEPUTIES

BOBBI HARTSFIELD
MONICA SENNETT
VIRGINIA O'DELL
GLADYS BLANSETT

DEPUTIES

MIRANDA BEDFORD
LAUREN OLIVER
SYDNEY TARRON
JEREMY KENNEDY
BLAKE WILLIAMSON

HOPE TRAMMELL, COUNTY CLERK
PITTSBURG COUNTY COURTHOUSE, ROOM 103
P.O. BOX 3304
MCALESTER, OK 74502
OFFICE 918-423-6865 FAX 918-423-7304

Exceeded Purchase Order: As of October 2ND, 2023.

PO #	AMOUNT	EXCEEDED AMOUNT	VENDOR	FUND	DEPARTMENT
1841	\$1,700.00	\$98.94	JAMESCO ENTERPRISES LLC	GENERAL	BUILDING MAINTENANCE

Hope Trammell
Pittsburg County Clerk



Board of County Commissioners, Pittsburg County

*Charlie Rogers
District #1*

*Kevin Smith
District #2*

*Ross Selman
District #3*

October 5, 2023

Hope Trammell
Pittsburg County Clerk
115 E. Carl Albert Pkwy. Room 103
McAlester, Ok 74501

Re: Receiving Officer

Dear Mrs. Trammell,

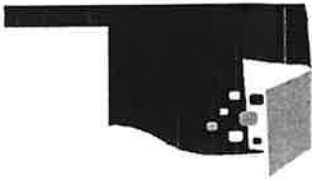
Please add Brittany Sanders as receiving officer for all highway accounts, Economic Development Authority, rental of County Property Fund and the General Fund.

Sincerely,

Charlie Rogers
BOCC Chairman,
District 1 Commissioner

Kevin Smith
District 2 Commissioner

Ross Selman
District 3 Commissioner



**SOUTHEAST OKLAHOMA
LIBRARY SYSTEM**

September 21, 2023

Pittsburg County Commissioners
P.O. Box 3304
McAlester, OK 74501

Enclosed is the annual audit for the Southeast Oklahoma Library System as required by Section 4-105 13 (b) of the Oklahoma Library Code. The audit was approved by the Board of Trustees at their regularly scheduled meeting on September 19, 2023.

Sincerely,

A handwritten signature in black ink that reads "Ryan Ward". The signature is written in a cursive, flowing style.

Ryan Ward
Administrative Assistant
ryan.ward@seolibraries.com

**INDEPENDENT
ACCOUNTANT'S AUDIT REPORT
SOUTHEAST OKLAHOMA LIBRARY SYSTEM**

JUNE 30, 2023

BY



Southeast Oklahoma Plains Library System

McAlester, Oklahoma
Year Ended June 30, 2023

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Southeast Oklahoma Library System
McAlester, Oklahoma

Opinion

We have audited the accompanying financial statements of the governmental activities of the Southeast Oklahoma Library System, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the discretely presented component units of the Southeast Oklahoma Library System, as of June 30, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about Southeast

Oklahoma Library System's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 15 and page 37 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Government 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 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

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

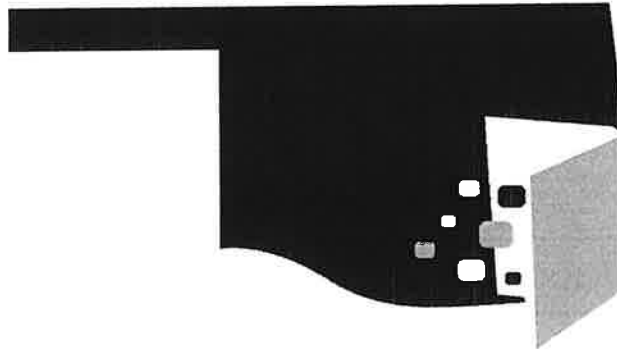
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated.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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2023, on our consideration of the Southeast Oklahoma Library System's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Southeast Oklahoma Library System's internal control over financial reporting and compliance.

FURRH & ASSOCIATES, PC

Lawton, Oklahoma
September 17, 2023



**SOUTHEAST OKLAHOMA
LIBRARY SYSTEM**

Prepared by
Michael Hull, Executive Director

Management's Discussion and Analysis
Southeast Oklahoma Library System
For Fiscal Year Ending June 30, 2023

August 15, 2023

Introduction

FY 2023 was the year of big projects for Southeast Oklahoma Library System (SEOLS). In July 2022 we received our new, custom-made bookmobile, the system's first bookmobile since the mid-70s. Then on August 1st we broke ground on our new headquarters building. In Valliant's Mattie Terry Library we completed the library's furniture replacement plan with new seating and tables while in Broken Bow we replaced all of the shelving. Throughout the year SEOLS supervisors and managers participated in SEOLS' Leadership Academy, a nine-month training presented by Segal Group, the same company who conducted FY 2022's organizational effectiveness study. In late November we officially launched fundraising for the remodel of the McAlester Public Library to great community support and enthusiasm. Finally, in spring of 2023 we migrated the library system ILS (customer and materials database system), purchased the bookmobile storage center and transitioned to a new payroll and human resources system.

Despite FY 2023's successes, we did not lack major challenges and obstacles. In our first board meeting of the year, held at the Coal County Public Library, we were met with a hostile and aggressive group of Coal County commissioners, employees and citizens unhappy with the amount of services and expenditures in Coal County by SEOLS. The matter was exacerbated the prior May when the City of Coalgate ceased paying for the Coal County Public Library's utilities. With neither the county nor library system willing to pay the utilities, we faced a possible closure of the Coalgate library in January until private donors stepped up to pay the utilities. The Coal County commissioners, in their dissatisfaction with SEOLS, have requested the state auditor's office to conduct an audit of the library system. As of this time, we do not know the state auditor's intention regarding the audit request.

In May we learned that Technical Services Librarian Miranda Wisor was leaving us to accept a position as library director for a small system in Virginia. This was unexpected, and her successor will not start until September 18th. Congratulations to Miranda, and to SEOLS for being playing a part in the development of a library system director.

Finally, we have had some sizeable protests of ad valorem, particularly in Coal County. Combined with lower reserves due to last year's projects, we must budget and plan very conservatively for the next year until we learn the resolution of these protests.

The library system feels the healthiest and most energetic it has been during my tenure. Staff are energized and our services are resonating with customers, evidenced by growing usage of services. I believe we can safely say FY 2023 set the foundation for SEOLS to operate as the 21st century library that our citizens deserve. We are truly fortunate for a visionary and supportive board who allowed us to tackle and complete so much this year, and I am especially thankful for an intelligent, creative, and dedicated staff who made all of these accomplishments possible.

Respectfully,

Michael Hull, Executive Director

Governance

Thanks to Board Chair Don Holt for agreeing to serve as Board Chair this past year. His first meeting was a tense one in Coalgate, but he kept everything running smoothly. Thank to Martha Gann and Joy Maxwell for serving as vice-chair and treasurer.

Fiscal Year 2023 Trustees were as follows:

<u>Board Member</u>	<u>Represents</u>	<u>Location</u>
Jason Armstrong	City	Talihina
David Beall	City	McAlester
Lori Chrestman	City	Wilburton
Kim Corley	City	Idabel
Elizabeth Dorsey	County	LeFlore
Don Holt	City	Stigler
Bart Howell	City	Quinton
Martha Gann	County	Choctaw
Faye House	City	Valliant
Tiffany Latham	City	Poteau
Diane Lynch	City	Heavener
Joy Maxwell	County	Haskell
Cindy Munn	City	Hartshorne
Betty Pollard	County	McCurtain
Jayna Santine	County	Pittsburg
Brent Shain	City	Hugo
Les Silka	City	Spiro
Joanne Verbridge	County	Coal
Bobby Weatherford	City	Arkoma
Amanda Williamson	City	Broken Brow
Cheryl Wood-Myers	County	Latimer

Positions were vacant throughout the year for the municipalities of Coalgate and Wister.

FY 2022 Activities and Services in Review

All of our key indicators have grown the past year: circulation, door count, program attendance, active cardholders, and Wi-Fi usage. The COVID pandemic and inflation have left families eager to use common gathering space with free activities and services. Our libraries were poised to maximize this demand by offering great programs, creating a welcome atmosphere, and promoting new technologies such as the teleconferencing equipment available in SEOLS' meeting rooms.

Bookmobile

The most exciting addition to SEOLS' services by far has been the new bookmobile. Within a few months of going into service it moved more books than several of our physical libraries. This is not a slight toward those libraries, but rather a testament to the desire and hunger for books and library services in our rural communities. A year after receiving it, the staff still report receiving tons of waves from citizens as they drive down the road.

In addition to providing books, the bookmobile acts as a showpiece for the system at parades and community events.

Voice Study Follow Up

In FY 2022 the Board authorized an organizational effectiveness study that identified several needs in policy and procedure. We implemented many changes to training, leadership standards, human resources, and communications in order to create a more positive environment for staff. We made the implementation of these changes, as well as the why, as transparent as possible. The result has been a more confident and enthusiastic staff, with more trust in management across all levels.

SEOLS Leadership Academy

A larger goal accomplished from the Voice Study to-do list was the past year's Leadership Academy. The Board hired Segal Group to follow up on their findings in a series of trainings and activities for all supervisors and managers across the system that included an in person kick-off meeting, workshops, peer discussions, and more. Leadership Academy created common language and values among SEOLS leadership and established a common vision for the system as we move forward.

New Automation System (ILS)

Most libraries will change their core software that manages customer and item data every seven to eight years for cost savings. We had not changed since we first automated in 1999! Since that time, the software we used had received few updates and, in addition to costing quit far too much, struggled to meet our needs. Technical Services Librarian Miranda Wisor led a search to identify a new ILS. To do so she assembled a committee of staff from across the system and solicited feedback from all SEOLS team members. Miranda's team compiled a matrix of our needs and sat through demos of several products, eventually settling on our current Polaris system.

All the work to select a new system proved just the tip of the iceberg. Miranda then had to coordinate a cleanup of our existing data in order to export it to the new system. We also had to prepare staff for using the new system. During the staff preparation, Miranda and Training

Specialist Mona Goodrich stepped up to the plate and coordinated several training sessions for staff.

We went live in April of this year, and other than a few minor hiccups, the process went extremely smoothly. Staff appreciate more modern and easier to use software. New functionalities now allow us to batch update and create cards, which we have started using to streamline our distribution and maintenance of student access cards, the cards we issue to student through local school systems.

Because we migrated systems early to allow time for problem solving, we have a period of about six months in which we paid for both the old and current system. We also had to pay data importation costs. However, the savings gained over the next several years will more than make up for this one time spike in ILS costs.

New Payroll and Human Resources System

When Human Resources Officer Jo Hunt retired, I made the decision to rethink how we handle human resources based on the feedback we had received from FY 2022's Voice Study. I simultaneously decided to use the cost savings from not immediately filling Jo's position to correct a pay inequity the Voice Study identified among our part-time staff and to outsource our human resources in the spring of 2023.

We looked into several options for outsourcing human resources, deciding that a company that also incorporates its own timekeeping and payroll solutions would best meet our needs. We ultimately settled on G&A, recommending them to the board in March. Despite impressing us during demos and speaking to good references, our experiences with G&A to date have left us extremely dissatisfied. The software has given staff much trouble with logging in and support for this and other issues has not met our most basic of expectations. Since our agreement would require us to pay the rest of the contract term's fees we will remain with them until next spring, but we have already begun consideration of alternate solutions.

Buildings and Facilities

McAlester Remodel

As of this writing we have nearly \$8.5 million pledged or donated for this project, anchored by \$1.5 million commitments each from SEOLS, City of McAlester, Puterbaugh Foundation, and Fuggitt Foundation. We hope that in the coming months that citizens, smaller foundations, banks and businesses will provide another \$1 million - \$1.5 million for this project. We will soon start the architectural phase of the project, with an anticipated start of construction for January 2025 at the latest.

Central Services Headquarters

We received the keys to the new building on April 14th and held an open house on April 27th. Staff across the system are excited, and I believe this facility will make us more efficient, give our employees pride, and help recruit talent. In addition, the community is excited about our presence in historical McAlester. In June, the City of McAlester hosted Wreaths across America in our parking lot, with over 150 persons in attendance that Saturday morning. The staff who work in

the building are grateful for a facility with natural light, no plumbing problems or stains, and working climate control.

As Crossland Construction closes the project, we should receive about \$40,000 in contingency funds back.

Staff

SEOLS experienced very light turnover in FY 2023, but we did experience the loss of our technical services librarian and made an important decision regarding the vacant human resources position.

Technical Services Librarian

Miranda Wisor came to us in 2019. Stealing her from Gettysburg College was a coup. We hired Miranda to reorganize our selection processes and collection maintenance, and to lead a search and implementation for a new ILS. Miranda accomplished all of those tasks with excellence, as well as helping to update policies, create shelf standards and more. She left in May to accept a position with a small library system in Virginia as director. While it saddens us that Miranda did not get to break in her new office, we are thrilled for this opportunity for her and her family. We appreciate all she did for us and wish her the best.

We conducted interviews for Miranda's successor in late July. The position requires a Master's of Library and Information Studies, greatly limiting the pool of qualified applicants. The applicants we received all lacked extensive experience with technical services, but we identified three whom we thought could grow into the position. After all, with Miranda having just restructured entire department and work processes, we need someone to learn our system and way of doing things, understanding that we do not need or want major changes. After the interviews we offered the position to Annie Emmons, who will start on September 18th, and who will come to us from Metropolitan Library System.

Human Resources

After speaking with several staff following the retirement of Human Resources Officer Jo Hunt in June 2022, we determined it would be in the best interest of the employees and system to outsource human resources. We used cost savings from the open position to correct a pay inequity identified between part-time and full-time library assistants with the plan of finding the third party in the late spring. During the search for firms, we decided it would benefit the staff to find a vendor who could also incorporate timekeeping and payroll so that employees have a one-stop shop. We ultimately decided on G&A Partners as our vendor and transitioned to them in late June.

Updates and Additions to Policies

This past year we revised seven operating policies. The Operating Policy Committee reviewed two other policies but determined that they did not require any updates.

Updated Policies

Fees and Charges Policy, January 17, 2023

Purchasing Policy, September 20, 2022

Credit Card Use Policy, November 15, 2022

Volunteers Policy, November 15, 2022
Cash Handling Policy, May 16, 2023
Friends of the Library Policy, May 16, 2023

Reviewed by the Operating Policy Committee but Not Revised
Study Rooms, Employee Health Insurance

Continuing Education

In September we took most of our managers to the Association of Rural and Small Libraries (ARSL) conference in Chattanooga. This has proven to be an excellent conference, very relevant to our team. I did not take Heath Stanfield, the McAlester Public Library manager to this conference since McAlester is so large and does not meet the same definition of small or rural. Instead, Heath attended the Texas Library Association (TLA) conference with me in April.

Having experienced both ARSL and TLA, I intend to send our managers to both conferences on a rotating basis. When ARSL is close enough to drive, we'll send managers there. When it is not, they may attend TLA, which will always be drivable.

We took a very large group (over twenty) to the Oklahoma Library Association conference in March. This conference continues to prove an excellent opportunity for our staff to network and build their confidence by presenting to other Oklahoman librarians. Presenters from SEOLS dominated the sessions offered at this conference.

SEOLS conducted its first live in service for all staff in April. We held the meeting at the Broken Bow Public Library. Training Specialist Mona Goodrich and Broken Bow Library Manager Sherri Blake did a wonderful job organizing the event with their teams. Outside of opening and closing sessions, staff could choose from three topics every session to attend. It meant much to the staff to see one another in person and to hear about topics from their peers. The next in service will be held in October at Poteau's Patrick Lynch Public Library.

We held managers meeting every other month to discuss Board decisions, procedure updates, and problems.

Numerous staff were allowed the opportunity to attend webinars and virtual workshops presented by the Oklahoma Department of Libraries and Oklahoma Library Association.

Furniture Projects

Broken Bow

The cost of replacing Broken Bow's shelves forced us to delay other furniture projects. I consider the results, how inviting and beautiful the Broken Bow library appears, worth the sacrifice. Furthermore, this action sent a message to all libraries that we intend to conduct all of our furniture

replacement projects with high expectations, determined to accomplish and pay for work that will last for several years and inspire our citizens to use the library.

Valliant

All that remained to accomplish furniture replacement in Valliant was the replacement of seating and tables, which we managed to budget for and complete. Our efforts, combined with the Town of Valliant's efforts to repaint the library and replace the carpet in recent years, has transformed this little library into a beautiful gem for the system.

Financial Discussion and Analysis of Fiscal Year 2023¹

Last year I wrote: “In some ways FY 2022 was a strange year. The library system moved forward with or committed to several large and costly projects, yet spent little money on those projects.” Well, this year we completed and paid the price for those projects: \$178,000 for the final bookmobile payment, \$97,000 paid toward the purchase of the bookmobile center, \$170,000 for McCurtain County library furniture, and –most expensive of all – \$2.1 million for the construction of our headquarters.

These purchases have decreased our cash reserves significantly. In addition, the gas plants in Coal County are protesting their tax bill, tying up a large portion of collections from that county. Because of this, SEOLS will likely need to postpone several projects in FY 2024 including furniture replacement and the classification and pay study. Even if the tax protests are not settled this year, our other growth in collections should shore up our reserves and allow us to continue with our large projects in FY 2025.

Revenue

SEOLS receives the majority of its funding from a voter-approved millage levy (ad valorem tax). We currently receive 4 mills in each of our seven counties, which accounts for 98% of our income. Besides ad valorem funds, SEOLS’ notable income types include state aid, fees and charges, and interest. We will typically receive minor revenues in the form of donations or grants that typically carry with them restrictions for use and must be spent within a specified timeframe.

Ad Valorem

Year-over-year collections grew by 1.85%, a decline from the prior year’s 5.11%. This decline was caused mostly by protests in Coal County, but also a few in Pittsburg County. Altogether, we received about \$300,000 less than our projected valuations. Because of our large capital expenses, we cannot ignore such a large gap in FY 2024’s budget.

Fiscal Year 2022 to Fiscal Year 2023 Ad Valorem Comparison

	FY 2022	FY 2023	Variance	
	Amount Received	Amount Received	\$	%
Choctaw	\$341,031	\$351,578	\$10,547	3.09%
Coal	\$627,921	\$474,428	(\$153,493)	-24.44%
Haskell	\$286,092	\$292,368	\$6,276	2.19%
Latimer	\$267,422	\$281,400	\$13,978	5.23%
LeFlore	\$1,222,779	\$1,246,207	\$23,428	1.92%
McCurtain	\$1,233,895	\$1,379,576	\$145,681	11.81%
Pittsburg	\$1,703,722	\$1,762,335	\$58,613	3.44%
Total	\$5,682,850	\$5,787,891	\$105,041	1.85%

Although we worried about a large amount of growth in Coal County collections, we actually received \$153,493 less than the prior year. There remains good news despite this shortfall. We have struggled to find services on which to spend in Coal County, so we now have time to expand

¹Numbers used reflect our CPA’s end-of-year work and not any additional adjustments made by our auditor.

services. Also, depending on how the protests are resolved, our collections in the county may not be as much as they were a year or two ago.

Tourism and the construction of cabins in the Beaver's Bend area continue to fuel strong growth in McCurtain County. With the construction of a Choctaw Nation resort and incorporation by the community of Hochatown, we expect their collections to continue rising strongly. This fall the county's assessor's office will try to visually inspect more than 350 new cabins not currently on the tax rolls in the Hochatown area. This increased revenue, which we will most likely see realized in FY 2025, should be used to pursue the Board's long range plans of installing a second bookmobile with service headquartered in McCurtain County and eventually staffing the reading center library in Hochatown.

State Aid Grant

All Oklahoma public libraries that meet the public hours and service requirements of the Oklahoma Department of Libraries (ODL) receive state aid grants each year. The money ODL uses to fund these grants comes from a combination of state appropriations and funds received from the Institute of Museum and Library Services (IMLS). ODL then distributes these funds based upon a formula using population and community size. State aid grant money cannot be spent on capital improvements or replacements, and annually we must report what we used the money for. SEOLS used its FY 2023 state aid (\$87,464) to purchase online databases.

Fees and Charges

Fees and charges encompasses anything for which we charge customers, from overdue fines to copy charges. Although a relatively small portion of our budget, these fees indicate quite a bit of activity when you consider how many 10 cent copies it takes to get into thousands of dollars. Many people do not realize the volume of faxing we do for the public either; in our rural areas, home health care providers who must fax their reports have nowhere else to go. The \$62,571 received in Fees and Charges was a small increase over what we brought in the prior year.

Interest

With rising interest rates our interest income boomed. Interest revenue from FY 2022 to FY 2023 increased from \$21,453 to \$71,227. I hope, with interest rates rising, we will not see any decreases in this revenue in FY 2024.

Grants and Donations

We also received the last of a multi-year CARES grant, \$58,142, for new databases, electronic content and small business programs.

Erate

This year we entered Erate numbers in our budget and expenses. Erate is the federal program that subsidizes library and school Internet costs. Because the program pays the bills directly, SEOLS does not ever handle the funds used to pay for those costs, and because of this it looks as though we were short \$167,000 in revenue when looking at the budgeted numbers. There is, of course, a corresponding expense line discussed below in Operating Expenses. Most importantly, the presence of these numbers makes you aware that the cost exists and, should anything happen to Erate funding, you know what funds we would have to account for.

McAlester Pledge Revenue

We received \$2.2 million in gifts and pledges to go toward the remodel of the McAlester Public Library. We opened a checking account to hold these funds and pay for project expenses.

Expenses

Expenses rose over FY 2022 but our conservative budgeting and cautious spending ensured we stayed well within budget limits for all budget categories.

Payroll Expenses

As a whole, payroll expenses increased by \$243,000. Two cost-of-living-adjustments contributed about \$111,000 to this. Adding the driver to the bookmobile staffing as it arrived added another \$38,000. About \$20,000 went toward staffing Quinton with a full-time employee instead of a part-time after formally taking over operation of its library. The addition of a designated children and teen services librarian added another \$30,000 over the prior year. A volunteer vacation time buyout and operating most of the year with all staff positions filled made up the majority of the salary difference.

Public and Technical Services

Our IT contract increased slightly and our outreach coordinator became more active over FY 2022. Even these changes were minor year-to-year.

Operating Expenses

Operating expenses increased quite a bit year-over-year due to the ILS migration, utilities for SEOLS buildings, and an increase in the purchase of furniture and equipment.

In the Revenue section above, I discussed Erate briefly. Erate is the federal program that subsidizes library and school Internet costs. Because the Internet bills go directly to Erate, SEOLS does not log payments for those costs, and because of this it looks as though we saved \$167,000 in costs when looking at the budgeted numbers. There is, of course, a corresponding income line discussed above. We still came under budgeted expense in this category because we did not have expenses for Internet fees and services not covered by Erate this year.

Informational Materials Expenses

Downloadable materials continues to be our highest area of growth, and our selectors worked hard to use every budgeted dollar on content. We spent more on Online Information because we added three databases, Press Reader, A-Z Databases and Fiero.

Capital Expenses

We spent \$164,000 on Broken Bow shelving and \$5,600 on Valliant seating and tables in FY 2023. We bought small outdoor book drops for Arkoma and Talihina, whose former book drops were literally falling apart. The two book drops totaled \$11,000. For the bookmobile we made the final payment for the vehicle when we received it, \$178,000, and put \$96,000 down toward the purchase of the bookmobile center, for which we are carrying a loan. The new system headquarters and furnishings cost \$2.2 million.

Summary

FY 2023 was a tremendous year for SEOLS. The bookmobile opened the door to thousands of unserved customers, all thrilled to receive us. We accomplished several financial goals including two cost-of-living-adjustments for all staff, the completion of two furniture projects, and the construction of a new headquarters that will serve all member libraries for decades to come.

Going into the new year we are focused on the remodel of the McAlester Public Library and rebuilding the system's cash reserves. With cash reserves low and protests underway for highly valued property in Coal County, I urge caution and frugality throughout FY 2024. While this will cause us to hit pause on many projects, namely system-wide furniture replacement, we should emerge the year with more comfort in our reserve balance and confidence to continue with special projects. Because we did well coming under budget in all categories last year, our flat budget shouldn't pose much, if any, burden to operations.

Southeast Oklahoma Library System

McAlester, Oklahoma

Statement of Net Position

June 30, 2023

Current Assets

Cash and Cash Equivalents	\$ 4,511,597	
Investments	5,083,124	
Ad Valorem Tax Receivable, Net of Allow.	266,961	
Prepaid Assets	148,950	
Total Current Assets		\$ 10,010,632

Other Assets

Lease Assets, Net of Accum. Amort.	56,988	
Pledge Receivable, Net of Allowance	4,932,983	
Fixed Assets, Net of Accum. Depr.	3,517,958	
Total Other Assets		<u>8,507,929</u>
Total Assets		<u><u>\$ 18,518,561</u></u>

Current Liabilities

Current Portion of Note Payable	\$ 13,906	
Accounts Payable	77,711	
Accrued Payroll & Unpaid Comp. Absences	247,362	
Total Current Liabilities		\$ 338,979

Long Term Liabilities

Lease Liability	65,261	
Note Payable, Net of Current Portion	355,930	
Total Long Term Liabilities		<u>421,191</u>
Total Liabilities		760,170

Net Position

Invested in Capital Assets, Net of Debt	8,072,832	
Restricted	0	
Unrestricted	9,685,559	
Total Net Position		<u>17,758,391</u>
Total Net Position and Liabilities		<u><u>\$ 18,518,561</u></u>

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System McAlester, Oklahoma

Statement of Activities Year Ended June 30, 2023

	Program Revenues		Net (Expense) Revenue & Changes in Net Assets		
	Expenses	Charges for Services	Primary Government		
	Operating Grants and Contributions		Governmental Activities	Business Type Activities	Total
Primary Government					
Governmental Activities:					
General Fund	\$ 5,926,868	\$ 62,572	\$ (5,778,781)	\$ 0	\$ (5,778,781)
Pension Fund	311,764	0	(311,764)	0	(311,764)
Total Governmental Activities	\$ 6,238,632	\$ 62,572	\$ (6,090,545)	\$ 0	\$ (6,090,545)

	General Revenue	Total General Revenue	Change in Net Position	Net Position, June 30, 2022	Net Position, June 30, 2023
Ad Valorem Tax	5,794,587	9,103,239	3,012,694	14,745,697	17,758,391
Pledge Revenue	2,217,566				
Pension Income	770,721				
Donations	157,365				
State Aid	87,464				
Investment Income	71,505				
Surplus Sales	2,474				
Miscellaneous	1,557				
Total General Revenue	9,103,239	9,103,239	3,012,694	14,745,697	17,758,391
Change in Net Position			0	0	0
Net Position, June 30, 2022				14,745,697	14,745,697
Net Position, June 30, 2023				\$ 17,758,391	\$ 17,758,391

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Balance Sheet
Governmental Funds
June 30, 2023

	<u>General Fund</u>	<u>Pension Fund</u>	<u>Total Governmental Funds</u>
<u>Assets</u>			
Cash in Bank - Sweep Account	\$ 3,136,277	\$ 0	\$ 3,136,277
Cash in Bank - Operating Account	651,981	0	651,981
Cash in Bank - Donation Account	723,312	0	723,312
Petty Cash	27	0	27
Investments	603,200	4,479,924	5,083,124
Ad Valorem Tax Receivable	379,559	0	379,559
Allowance for Doubtful Accounts	(112,598)	0	(112,598)
Pledge Receivable	5,813,550	0	5,813,550
Pledge Allowance	(880,567)	0	(880,567)
Prepaid Assets	148,950	0	148,950
Lease Assets	96,555	0	96,555
Accumulated Amortization	(39,567)	0	(39,567)
Total Assets	<u>\$ 10,520,679</u>	<u>\$ 4,479,924</u>	<u>\$ 15,000,603</u>
<u>Liabilities</u>			
Compensated Absences Liability	\$ 151,709	\$ 0	\$ 151,709
Lease Liability	65,261	0	65,261
Accrued Salaries	95,653	0	95,653
Payroll Tax Liability	7,288	0	7,288
Current Portion of Note Payable	13,906	0	13,906
Note Payable, (net)	355,930	0	355,930
Accounts Payable	70,423	0	70,423
Total Liabilities	<u>760,170</u>	<u>0</u>	<u>760,170</u>
<u>Fund Balance</u>			
Nonspendable	148,950	4,479,924	4,628,874
Restricted	1,263,709	0	1,263,709
Committed	2,334,045	0	2,334,045
Assigned	400,000	0	400,000
Unrestricted	5,613,805	0	5,613,805
Total Fund Balance	<u>9,760,509</u>	<u>4,479,924</u>	<u>14,240,433</u>
Total Liabilities and Fund Balance	<u>\$ 10,520,679</u>	<u>\$ 4,479,924</u>	

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Balance Sheet
Governmental Funds
June 30, 2023

Fund Balances

Amounts Reported for Governmental Activities in the
Statement of Net Position are different because:

Capital Assets Used by Governmental Activities of \$5,094,604
Net of Accumulated Depreciation of \$1,576,646 are not financial
resources and, therefore, are not reported in the funds.

3,517,958

Net Position of Governmental Activities

\$ 18,518,561

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Statement of Revenue, Expenditures, and Changes in Fund Balance
Governmental Funds
Year Ended June 30, 2023

	<u>General Fund</u>	<u>Pension Fund</u>	<u>Total Governmental Funds</u>
<u>Revenue</u>			
Ad Valorem Tax Revenue	\$ 5,794,587	\$ 0	\$ 5,794,587
Pledge Revenue	2,217,566	0	2,217,566
Donations	157,365	0	157,365
State Aid	87,464	0	87,464
Grant Income	85,515	0	85,515
Investment Income	71,505	249,719	321,224
Branch Library Income	62,572	0	62,572
Surplus Sales	2,474	0	2,474
Miscellaneous Income	1,557	0	1,557
Employee (er) Contributions	0	521,002	521,002
Total Revenue	8,480,605	770,721	9,251,326
<u>Expenditures</u>			
Personnel Services			
Salaries and Wages	2,631,895	0	2,631,895
Employee Insurance	416,369	0	416,369
Retirement Costs	337,759	0	337,759
Payroll Taxes	225,803	0	225,803
Total Personnel Services	3,611,826	0	3,611,826
Informational Materials			
Branch Information Materials	360,266	0	360,266
Databases	188,299	0	188,299
Downloadables	126,769	0	126,769
Grant and Donation Expenses	103,060	0	103,060
Total Informational Materials	778,394	0	778,394
Public and Technical Services			
Technical Services	154,316	0	154,316
Program Fees, Supplies & Travel	34,707	0	34,707
Total Public & Technical Services	189,023	0	189,023

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Statement of Revenue, Expenditures, and Changes in Fund Balance
Governmental Funds
Year Ended June 30, 2023

<u>Expenditures (cont.)</u>	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Operating Expenses			
Capital Outlay	\$ 3,066,609	\$ 0	\$ 3,066,609
Professional Fees	178,559	1,821	180,380
Automation	157,278	0	157,278
Revaluation Fees	119,546	0	119,546
Bad Debt Expense	112,598	0	112,598
Equipment Expense	77,230	0	77,230
Furniture Expense	64,922	0	64,922
Computer Expense	57,398	0	57,398
Travel	53,062	0	53,062
Supplies	48,019	0	48,019
Insurance	44,456	0	44,456
Professional Development	35,731	0	35,731
Marketing	34,918	0	34,918
Vehicle Expense	30,973	0	30,973
Rent Expense	30,400	0	30,400
Utilities	24,946	0	24,946
Audit Expense	22,759	0	22,759
Amortization Expense	21,919	0	21,919
Human Resources Expense	21,213	0	21,213
Postage and Freight	18,870	0	18,870
In-Kind Donation Expense	9,503	0	9,503
Interest Expense	6,813	0	6,813
Memberships	5,712	0	5,712
Miscellaneous Expense	2,740	0	2,740
Withdrawals / Distributions	0	309,943	309,943
Total Operating Expenses	<u>4,246,174</u>	<u>311,764</u>	<u>4,557,938</u>
Total Expenditures	8,825,417	311,764	9,137,181
Revenue Over (Under) Expenditures	(344,812)	458,957	114,145
Fund Balance, June 30, 2022	<u>10,105,321</u>	<u>4,020,967</u>	<u>14,126,288</u>
Fund Balance, June 30, 2023	<u>\$ 9,760,509</u>	<u>\$ 4,479,924</u>	<u>\$ 14,240,433</u>

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

Note 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Southeast Oklahoma Library System’s (the “System”) financial statements are prepared in accordance with generally accepted accounting principles promulgated by the Governmental Accounting Standards Board (GASB)

Reporting Entity

The Southeast Oklahoma Library System (formerly Southeastern Public Library System of Oklahoma) is a multi-county quasi-governmental organization under Title 65 (Multi-County Act) of the Oklahoma Statutes. The System was established in the late 1960’s when four counties voted to approve ad valorem taxes to support the multi-county library system. Today, the System has fifteen (15) libraries operating in seven (7) counties.

Under the Oklahoma Metropolitan Act (the “Act”), the System is governed by a board of trustees who are appointed by the city and county commissioners for the respective communities or counties they represent. The following counties are represented: Choctaw, Coal, Haskell, Latimer, LeFlore, McCurtain and Pittsburgh. The following cities are represented: Arkoma, Broken Bow, Coalgate, Hartshorne, Heavener, Hugo, Idabel, McAlester, Poteau, Spiro, Stigler, Talihina, Valliant, Wilburton, and Wister.

Basis of Presentation

The System’s basic financial statements include both government-wide (reporting the System as a whole) and the fund financial statements (reporting the System’s major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. The System does not have any activities classified as business-type activities.

For financial reporting purposes, the System includes all funds, agencies, boards, commissions, and authorities that are controlled by or dependent on the System’s executive or legislative branches. Control by or dependence on the System was determined on the basis of oversight responsibility, scope of public service, and special financing relationships. Oversight responsibility includes financial interdependence, selection of governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

Government-Wide Financial Statements

In the government-wide statements of net position, the System’s governmental activities are reported using the accrual basis of accounting. The System’s net position is reported in three parts—net investment in capital assets, restricted, and unrestricted. Revenues are recognized when earned and expenses are recognized when incurred.

Southwest Oklahoma Library System

McAlester, Oklahoma

Notes to Financial Statements

Year Ended June 30, 2023

The government-wide statements of activities report both the gross and net cost of the System's public library and administrative services. The public library and administrative services are also supported by general government revenues. The statements of activities reduce gross expenses (including depreciation) by related revenues, operating grants and contributions, and capital grants and contributions. Revenues must be directly associated with the public library and administrative services. Charges for services include charges and fees to customers for fines and charges for services provided.

The net costs are normally covered by general revenue (property taxes, state aid, other taxes, etc.).

The government-wide focus is on the sustainability of the System as an entity and the changes in the System's net position resulting from the current year's activities.

Fund Financial Statements

Fund financial statements report detailed information about the System. The focus of governmental and proprietary fund financial statements is on major funds rather than reporting funds by type. Nonmajor funds, if any, are aggregated and presented in a single column.

All governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectable within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred.

The System reports the following governmental funds:

General Fund:

The general fund is the primary operating fund of the System. It is used to account for all financial resources except those required to be accounted for in another fund. All general operating revenues not restricted as to use are recorded in the general fund.

Special Revenue Funds:

Special revenue funds are used to account for the proceeds of specific revenue resources that are legally or administratively restricted to expenditures for specific purposes. The System's current special revenue fund include:

- a. Pension Fund

Southeast Oklahoma Library System

McAlester, Oklahoma

Notes to Financial Statements

Year Ended June 30, 2023

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

Accrual

The government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred. Property taxes are recognized as revenue in the year in which they are levied.

Modified Accrual

The fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectable within the current period or within 60 days after year-end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, are recognized when due.

Capital Assets

Capital assets purchased or acquired and all books and materials are reported at historical cost or estimated historical cost, net of accumulated depreciation. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and improvements	30 years
Furniture and fixtures	7 years
Computer equipment	4 years
Vehicles	5 years
Books and materials	5 years

Compensated Absences

The System accrues a payroll liability and a liability for vacation pay or other compensated absences. The cost is recognized when a claim is made for the accrued compensation by the employee.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

Annual Budget

The System is required by state law to prepare an annual budget. The Board of Trustees of the System formally approves the annual budget for the General Fund.

Cash and Cash Equivalents

The System considers all cash on-hand, demand deposits, and certificates of deposit held at an individual bank which are subject to early withdrawal penalties, no matter what the maturity period, to be cash and cash equivalents.

Investments

In accordance with *GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments held at June 30, 2023, with original maturities greater than 1 year are stated at fair value.

Advertising Costs

All costs associated with advertising are expensed as incurred.

Property Tax Revenues

The System is authorized by state law to levy property taxes which consist of ad valorem taxes on real and personal property Choctaw County, Coal County, Haskell County, Latimer County, LeFlore County, McCurtain County and Pittsburgh County. Several major industries in the counties claim an ad valorem manufacturer exemption. The State of Oklahoma will reimburse the counties for the industries that claim this exemption.

Property Taxes Receivable

Property taxes receivable by the System include uncollected taxes assessed as of June 30, 2023 and earlier. Choctaw County, Coal County, Haskell County, Latimer County, LeFlore County, McCurtain County and Pittsburgh County owe the System outstanding ad valorem taxes. The System considers prior years' experience in estimating uncollectable property taxes. No provisions have been made for uncollectable amounts for the year ended June 30, 2023.

State Revenues

The System receives revenue from the Oklahoma Department of Libraries to administer certain library materials.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

Grants

The System records income from grants in the period received or to the extent of expenses paid prior to reimbursement by grant.

Income Taxes

The System was established under the provisions of the Oklahoma Constitution and as such is exempt from income taxes under the Internal Revenue Code as a unit of government.

Prepaid Expenses

The System uses the consumption method to record prepaid expenses. Prepaid expenses are payments in advance of the receipt of goods or services in exchange transactions and are usually made for insurance, automation and pension. Prepaid expenses are reported as financial resourced at the time of prepayment, and expenditures for prepaid services are recognized when the related services are received.

Retirement

Defined Contribution Plan—The System also has a defined contribution plan. It is discussed in more detail in Note 9.

Restricted Resources

The System records gifts and grants as restricted when the donor specifies a restriction on the timing or use of the gift or grant. Expenses are allocated first to the restricted resources. If additional expense is incurred, the expense is allocated to unrestricted funds when the restriction has been depleted.

Use of Estimates

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

Equity Classification - Government-Wide Financial Statements

Equity is classified as net position and displayed in three categories in the government-wide financial statements:

- 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

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- b) Restricted net position: Consists of net position with constraints placed on the use either by (i) external groups such as creditors, grantors, contributors, or laws or regulations of other governments, or (ii) law through constitutional provisions or enabling legislation.
- c) Unrestricted net position: All other net positions that do not meet the definition of "restricted" or "net investment in capital assets".

It is the System'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.

Equity Classification - Fund Statements:

Governmental fund equity is classified as fund balance in the fund statements. Fund balance is further classified as nonspendable, restricted, committed, assigned, and unassigned. The classifications are defined as:

- a) Nonspendable fund balance: Includes amounts that cannot be spent because they are either (i) not in spendable form or (ii) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash, including prepaid expenses. It is the responsibility of the System's management to identify and report all nonspendable funds appropriately in the System's financial statements.
- b) Restricted fund balance: Consists of amounts with constraints placed on the use of resources either (i) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (ii) imposed by law through constitutional provisions or enabling legislation. It is the responsibility of the System's management to identify and report all restricted funds appropriately in the System's financial statements.
- c) Committed fund balance: Reflects specific purposes pursuant to constraints imposed by formal action of the System's highest level of decision-making authority. Also, such constraints can only be removed or changed by the same form of formal action.

For purposes of the committed fund balance, the Board of Trustees is considered the System's highest level of decision-making authority. Funds set aside by the Board of Trustees as committed fund balances require the passage of a resolution by a majority vote of the members of the Board of Trustees. The Board of Trustees has the authority to remove or change the commitment of funds with a majority vote. The governing board has implemented a cash management policy that commits 3 months of operating expenses. The committed fund balance for this purpose as of June 30, 2023 was \$2,334,045.

Southeast Oklahoma Library System

McAlester, Oklahoma

Notes to Financial Statements

Year Ended June 30, 2023

- d) Assigned fund balance: Reflects amounts that are constrained by the System's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint. Assigned funds cannot cause a deficit in the unassigned fund balance. For purposes of the assigned fund balance, the restrictions are imposed by the Executive Director only; consequently, the restrictions may be rescinded by action of the Executive Director. The assigned fund balances for these purposes as of June 30, 2023 were as follows:

Strategic Plan	\$300,000
Endowment	\$100,000

- e) Unassigned fund balance: Is the residual classification for the General Fund only. Unassigned fund balance essentially consists of excess funds that have not been classified in the above four fund balance categories.

It is the System's policy to first use the 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 balances are available. The System's policy for the use of the unrestricted fund balance amounts require that committed amounts 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 System presents its fund balance in accordance with the requirements of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following tables show the fund balance classifications as shown on the governmental funds balance sheets in accordance with GASB as of June 30, 2023:

Southeast Oklahoma Library System

McAlester, Oklahoma

Notes to Financial Statements

Year Ended June 30, 2023

Fund Balances			
Nonspendable:			
Prepaid Expenses	\$ 148,950	\$ 0	\$ 148,950
Pension Accounts	0	4,479,924	4,479,924
Total nonspendable	<u>148,950</u>	<u>4,479,924</u>	<u>4,628,874</u>
Restricted:	<u>1,263,709</u>	<u>0</u>	<u>1,263,709</u>
Committed:			
Operating Expenses	<u>2,334,045</u>	<u>0</u>	<u>2,334,045</u>
Assigned:			
Strategic Plan	300,000	0	300,000
Endowment	<u>100,000</u>	<u>0</u>	<u>100,000</u>
Total assigned	<u>400,000</u>	<u>0</u>	<u>400,000</u>
Unassigned:	5,613,805	0	5,613,805
Total Fund Balances	<u>\$ 9,760,509</u>	<u>\$ 4,479,924</u>	<u>\$ 14,240,433</u>

Recent Accounting Pronouncements

Governmental Accounting Policies Adopted During Current Year

In June 2017, GASB issued Statement No. 87, *Leases* (GASB 87). GASB 87 defines a lease as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. GASB 87 improves accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under GASB 87, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. The System adopted GASB 87 on July 1, 2022, for the June 30, 2023, reporting year, which did not have a significant impact on the System's financial statements.

In May 2020, GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96). GASB 96 provides accounting and financial reporting guidance for the governmental end users of subscription-based information technology arrangements (SBITAs). GASB 96 defines an SBITA, establishes right-to-use assets and corresponding liabilities, and provides capitalization criteria and the note disclosures required for SBITAs. The System adopted

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

GASB 96 on July 1, 2022, for the June 30, 2023, reporting year, which did not have a significant impact on the System's financial statements.

In April 2022, GASB issued Statement No. 99, *Omnibus 2022* (GASB 99). GASB 99 is a technical omnibus statement that addresses issues or concerns from previous statements that were discovered during implementation and application of those statements. GASB 99 covers several topics including but not limited to, financial guarantees, derivatives, leases, non-monetary transactions, future revenue pledges and terminology updates. The System adopted the sections that were effective immediately for the June 30, 2023, reporting year. The remaining sections will be adopted by the System for the June 30, 2024, reporting year, as required by GASB 99. The System does not expect GASB 99 to have a significant impact on the financial statements.

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections* (GASB 100). GASB 100 proscribes accounting and financial reporting for accounting changes and error corrections to the financial statements. GASB 100 defines what constitutes an accounting change versus a change in accounting principle or error correction and outlines the appropriate note disclosures in each circumstance. The System will adopt GASB 100 on July 1, 2023, for the June 30, 2024, reporting year. The System does not expect GASB 100 to have a significant impact on the financial statements.

In June 2022, GASB issued Statement No. 101, *Compensated Absences* (GASB 101). GASB 101 outlines the definition of compensated absences and sets forth the accounting and financial reporting for compensated absence liabilities. GASB 101 outlines that leave accrued should be measured using the employees pay rate at the financial statement date and that certain salary related payments, such as Social Security and Medicare, should be included in such measurement. The System will adopt GASB 101 on July 1, 2024, for the June 30, 2025, reporting year. The System has not determined the impact that GASB 101 will have on the financial statements.

Date of Management's Review of Subsequent Events

Management has evaluated subsequent events through September 17, 2023, the date which the financial statements were available to be issued. The Executive Director expect any upcoming changes to the organization, funding sources or other functions.

NOTE 2 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents include the following accounts:

Southeast Oklahoma Library System

McAlester, Oklahoma

Notes to Financial Statements

Year Ended June 30, 2023

The Bank - Money Market Account	\$ 3,136,277
First National Bank - Donations Account	723,312
The Bank - Operating Account	651,981
Petty Cash	27
	<u>\$ 4,511,597</u>

Custodial Credit Risk - Deposits

For deposits, custodial credit risk is the risk that in the event of the failure of a counterparty, the System will not be able to recover the value of its deposits. Deposits are exposed to custodial credit risk if they are uninsured and uncollateralized. At June 30, 2023, the carrying value of the System's cash and cash equivalents were \$4,511,596, and the bank balances were \$4,511,570. The difference in balances was due to the existence of petty cash.

The cash on deposit with The Bank, is not only covered by FDIC insurance (up to \$250,000) but also a collateral pledge of \$7,525,000 to cover deposits in excess of the FDIC coverage. The cash on deposit with First National Bank is also covered by FDIC insurance but also collateral pledge of \$900,000 to cover deposits in excess of the FDIC coverage.

The System's cash, deposits, and investments are classified in the following categories:

- A. Insured or collateralized with securities held by the entity or by its agent in the entity's name.
- B. Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.
- C. Uncollateralized.

	<u>A</u>	<u>B</u>	<u>C</u>	<u>Total</u>
Cash	<u>\$ 4,511,570</u>	<u>\$ 0</u>	<u>\$ 27</u>	<u>\$ 4,511,597</u>

NOTE 3 – INVESTMENTS

The System's investment policies are governed by State statutes. Permissible investments include direct obligations of the U.S. government and agencies; negotiable certificates of deposit of savings and loan associations and bank and trust companies; and savings accounts or savings certificates of savings and loan associations and trust companies. Non-negotiable certificates of deposit are considered to be cash equivalents. Collateral is required for demand deposits and certificates of deposit on all amounts not covered by Federal Deposit Insurance Corporation insurance.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

The System invests \$603,200 in Certificate of Deposits at multiple banks. The interest rates vary from 0.8% to 1.45%. The interest pays on various schedules that range from monthly to maturity.

Custodial Credit Risk - Investments

Investments are made under the custody of the System's management in accordance with investment policies complying with State statutes and System policy.

Custodial credit risk is the risk that, in the event of the failure of a counterparty, the System will not be able to recover the value of its investments. Investment securities are exposed to custodial risk if they are uninsured, are not registered in the name of the System, or are held by a counterparty or the counterparty's trust department but not in the name of the System. While the investment policy does not specifically address custodial credit risk, all investments are held in the name of the System.

NOTE 4 – COLLECTIONS

The System has not capitalized existing inexhaustible collections, including research books, because the values are not readily determinable.

NOTE 5 – PREPAID ASSETS

Prepaid assets include the unamortized portion of the annual expense for the following:

Prepaid Automation	\$ 134,573
Prepaid Insurance	13,274
Prepaid AirMedCare	888
Prepaid T-Mobile	215
	<u>\$ 148,950</u>

NOTE 6 – CAPITAL ASSETS

All capital assets acquired prior to June 30, 2004 were considered to be fully depreciated. All fixed assets acquired before June 30, 2004 were valued at historical cost or estimated historical cost if actual historical cost was not available. Amounts were recorded for fixed asset purchases, for control purposes, with a corresponding amount recorded in the accumulated depreciation account. Donated assets were valued at their estimated fair market value as of the date donated.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

Current year changes in fixed assets were as follows:

	Capital Assets	Accumulated Depreciation
Balance as of 06/30/2022	\$ 2,196,054	\$ 1,408,420
Additions	2,974,285	168,226
Disposals	(75,735)	0
Balance as of 06/30/2023	\$ 5,094,604	\$ 1,576,646

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Grant Program Contingencies

In the normal course of operations, the System used to disburse funds from numerous federal and state grant programs in previous years. These expenditures are subject to audit and approval by the grantors or their representatives. Such audits could lead to claims for reimbursement of expenditures deemed unallowable under the terms of the grants. Presently, management is unaware of any liability for such expenditures, and in the opinion of management, any such amounts would not be considered material.

Leases

The System engaged in a long-term lease with Canon on September 2, 2021. This lease is a 60-month contract with monthly payments of \$1,656. They also engage in a long-term lease with Quadiant Leasing on January 8, 2021. This lease is a 63-month contract with monthly payments of \$209.

Under *GASB Statement No. 87, Leases*, these leases are considered assets that are subject to depreciation.

The System reports the future lease payments as liabilities on the financial statements. The future payments are as follows:

	Canon		
	Principal	Interest	Total Payments
FYE 06/30/2024	\$ 17,030	\$ 2,842	\$ 19,872
FYE 06/30/2025	17,881	1,991	19,872
FYE 06/30/2026	18,776	1,096	19,872
FYE 06/30/2027	3,154	158	3,312
	\$ 56,841	\$ 6,087	\$ 62,928

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

Quadient Leasing			
	Principal	Interest	Total Payments
FYE 06/30/2024	\$ 2,118	\$ 390	\$ 2,508
FYE 06/30/2025	2,224	284	2,508
FYE 06/30/2026	2,336	172	2,508
FYE 06/30/2027	1,705	92	1,797
	\$ 8,383	\$ 938	\$ 9,321

The current year interest amount is \$4,143.

Legal

From time to time, the System is involved in certain legal proceedings arising in the normal course of business. In the opinion of management, the ultimate disposition of such proceedings will not have a material effect on the System's financial statements.

Risk Management

The System is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years. The System maintains the following insurance coverage as protection against possible loss contingencies:

- Commercial Automobile Coverage
- Commercial Package
- Employment Practices Liability
- Workers Compensation
- Employer Liability
- Position Fidelity Bond

NOTE 8 – ACCRUED PAYROLL AND COMPENSATED ABSENCES

The System accrues a payroll liability and a liability for vacation pay or other compensated absences. The cost is recognized when a claim is made for the accrued compensation by the employee.

Employees can accrue up to a maximum of 25 days or 200 hours of leave. The cost is recognized when a claim is made for the accrued compensation by the employee.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

Accrued payroll for the year ended June 30, 2023 was \$95,653. Compensated absences activity for the year ended June 30, 2023 was \$151,709.

Note 9 – RETIREMENT PLAN

Effective January 1, 1989, the System initiated a pension plan for its employees. The plan type was revised effective January 1, 2003 to become a 401(k) plan. The library system is the trustee for the plan. The plan eligibility requirements are as follows: minimum age of 18 and minimum service of 500 hours in 6 consecutive months.

For each eligible participant, a discretionary contribution is made equal to a uniform percentage of each participant's compensation. The exact percentage, if any, is to be determined each year by the library system.

Employee contributions are not required. The plan contributions are invested in individual accounts on behalf of the employees. All required contributions were made by the library system. Benefits to be paid to employees upon retirement will be limited to the actual cash value of their individual accounts.

Contributions and costs for the current year and two previous years were as follows:

	<u>06/30/2023</u>	<u>06/30/2022</u>	<u>06/30/2021</u>
Employee Contributions	\$ 121,868	\$ 104,895	\$ 97,522
Employer Contributions	337,759	328,068	322,917
Administration Costs	6,098	3,340	2,195
	<u>\$ 465,725</u>	<u>\$ 436,303</u>	<u>\$ 422,634</u>

Employer contribution of \$337,759 represents approximately 9.35% of the total payroll of \$3,611,827 for the fiscal year ending June 30, 2023.

NOTE 10 – TAX REVENUES

Approximately 66.2% of the total revenue of the library system for the current year was received from ad valorem taxes from a special tax levy voted by the citizens of Choctaw, Coal, Haskell, Latimer, LeFlore, McCurtain, and Pittsburg counties. Approximately 66.8% of the ad valorem tax revenues were received in January and February 2023. Any change in Oklahoma statutes regarding library tax levies or changes in state funding might affect the System's operations.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Financial Statements
Year Ended June 30, 2023

<u>Tax Revenue</u>	
Pittsburg County	\$ 1,762,335
McCurtain County	1,379,576
LeFlore County	1,246,207
Coal County	474,428
Choctaw County	351,578
Haskell County	299,063
Latimer County	281,400
	<u>\$ 5,794,587</u>

NOTE 11 – RELATED PARTY TRANSACTIONS

The counties of Choctaw, Coal, Haskell, Latimer, LeFlore, McCurtain, and Pittsburg, Oklahoma, provide financial support to the Southeast Oklahoma Library System by furnishing buildings and building operating expenses, including utilities and building and contents insurance, for the operation of the library. The System is dependent upon this related party support as part of its operational costs.

NOTE 12 – GOING CONCERN

As of year ending June 30, 2023, the System is currently has a significant amount of Ad Valorem Tax being protested by Coal County.

Southeast Oklahoma Library System

McAlester, Oklahoma

General Fund

Statement of Revenue, Expenditures, and Changes in Fund Balance

Budget and Actual

Year Ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<u>Revenue</u>				
Ad Valorem Taxes	\$ 5,747,695	\$ 6,066,470	\$ 5,794,587	\$ (271,883)
Pledge Revenue	0	0	2,217,566	2,217,566
Donations	10,000	34,000	157,365	123,365
State Aid	89,940	87,464	87,464	0
Grant Income	63,000	63,000	85,515	22,515
Interest Income	30,000	63,099	71,505	8,406
Branch Library Income	57,908	62,000	62,572	572
Surplus Sales	4,000	4,000	2,474	(1,526)
Miscellaneous Income	500	500	1,557	1,057
In-Kind Donations	10,000	10,000	0	(10,000)
Total Revenue	<u>6,013,043</u>	<u>6,390,533</u>	<u>8,480,605</u>	<u>2,090,072</u>
<u>Expenditures</u>				
Personnel Services	3,660,803	3,729,199	3,611,826	117,373
Capital Expenditures	2,006,000	2,626,514	3,066,609	(440,095)
Operating Expenses	1,549,212	1,443,855	1,179,565	264,290
Informational Materials	737,934	709,769	778,394	(68,625)
Public and Technical Services	202,230	207,934	189,023	18,911
Board Reserves	300,000	300,000	0	300,000
Total Expenditures	<u>8,456,179</u>	<u>9,017,271</u>	<u>8,825,417</u>	<u>191,854</u>
<u>Revenue Over (Under) Expenditures</u>	(2,443,136)	(2,626,738)	(344,812)	2,281,926
<u>Fund Balance, June 30, 2022</u>	<u>10,105,321</u>	<u>10,105,321</u>	<u>10,105,321</u>	<u>0</u>
<u>Fund Balance, June 30, 2023</u>	<u>\$ 7,662,185</u>	<u>\$ 7,478,583</u>	<u>\$ 9,760,509</u>	<u>\$ 2,281,926</u>

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Required Supplemental Information
Year Ended June 30, 2023

Note 1 - Budgetary Policies

The System's annual operating budget represents appropriations authorized by the governing board and approved by the county governments in accordance with the Oklahoma Statutes.

The System's General Fund budget is limited by law to 90% of the amount of revenue collected in the prior fiscal year plus unreserved fund balances. The legal level of control is the expenditure category. It is the System's policy that all appropriations lapse at the end of the fiscal year.

The System prepares an annual operating budget for its General Fund. The System does not prepare an operating budget for its Special Revenue Funds. Specific grant funds operated within the General Fund and the Special Revenue Funds are operated under budgets required by the grant documents. The System prepares its annual operating budget on the accrual basis of accounting.



**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***

Board of Trustees
Southeast Oklahoma Library System
McAlester, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and the discretely presented component units of the Southeast Oklahoma Library System, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Southeast Oklahoma Library System's basic financial statements, and have issued our report thereon dated September 17, 2023.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Southeast Oklahoma Library System's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the System'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 System's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

FURRH & **A**SSOCIATES, PC

Lawton, Oklahoma

September 17, 2023

Southeast Oklahoma Library System

McAlester, OK

Schedule of Grant Activity

Modified Cash Basis

Year Ended June 30, 2023

	<u>Award Amount</u>	<u>Grant Receipts</u>	<u>Grant Expenses</u>	<u>Remaining to be Expended</u>
<u>Federal Funds</u>				
Dorothy Louise Foundation Grant	\$ 24,000	\$ 24,000	\$ (24,000)	\$ 0
Cares Act	58,142	58,142	(55,128)	3,014
Conference Grant	<u>3,373</u>	<u>3,373</u>	<u>(3,373)</u>	<u>0</u>
Total Grant Activity	<u>\$ 85,515</u>	<u>\$ 85,515</u>	<u>\$ (82,501)</u>	<u>\$ 3,014</u>

Please see accompanying notes to the financial statements.

Pittsburg County

Proclamation

WHEREAS, the goal of 4-H is to provide opportunities for youth in Oklahoma in the development of life skills including leadership, citizenship and personal development; and

WHEREAS, the Pittsburg County 4-H Program last year assisted over 15,000 young people between the ages of five and nineteen years in their four-fold development of Head, Heart, Hands and Health in more than 35 organized clubs and additional special interest groups throughout the County; and


WHEREAS, 4-H programs involve "learning by doing" experiences in over 60 subject-matter areas covering the broad and diverse interests of young people in both urban and rural settings; and

WHEREAS, 4-H members receive inspiration and guidance from interested parents, professional Extension workers, and over 60 volunteer and adult and teen leaders.

***NOW, THEREFORE, BE IT RESOLVED,** that the County Commissioners, subscribing to the aims and objectives of 4-H and recognizing the importance of this Youth Development Program of the Oklahoma Cooperative Extension Service, do hereby proclaim the month of October 2023 as*

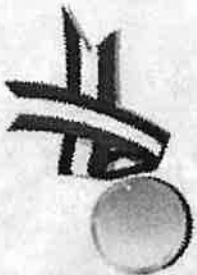
4-H Month in Pittsburg County

in the state of Oklahoma

District 1 Commissioner: 
Charlie Rogers

District 2 Commissioner: _____
Kevin Smith

District 3 Commissioner: 
Ross Selman



PROCLAMATION:

WHEREAS, domestic violence is a serious crime that affects people of all genders, ages, races, and income levels; and

WHEREAS, domestic violence is widespread and affects millions of Americans each year; and

WHEREAS, approximately one in three Americans have witnessed an incident of domestic violence; and

WHEREAS, children that grow up in violent homes are subjected to abuse and neglect at a higher rate than the national average; and


WHEREAS, domestic violence costs the nation billions of dollars annually in medical expenses, police and court costs, shelters, foster care, sick leave, absenteeism, and non-productivity; and

WHEREAS, only a coordinated community effort will put a stop to this community scourge; and

WHEREAS, Domestic Violence Awareness Month provides an excellent opportunity for citizens to learn more about preventing domestic violence and to show support for the numerous organizations and individuals who provide critical advocacy, services and assistance to victims;


THEREFORE, We the Pittsburg County Commissioners do hereby recognize the month of October within Pittsburg County, State of Oklahoma as

DOMESTIC VIOLENCE AWARENESS MONTH.


Charlie Rogers
Chairman

Kevin Smith
Member


Ross Selman
Vice-Chairman


Chuck Sullivan
District Attorney

SCHOOL RESOURCE OFFICER AGREEMENT

This Agreement is made, this 22 day of September, 2023, by and between the SCHOOL DISTRICT OF Pittsburg (hereinafter "School District"), and the CITY OF _____ PITTSBURG COUNTY SHERIFF'S OFFICE (hereinafter "Pittsburg County Sheriff's Office:") as follows:

WITNESSETH:

WHEREAS, the Pittsburg County Sheriff's Office agrees to provide the School District a School Resources Officer (SRO) Program in the School District; and

WHEREAS, the School District and the Pittsburg County Sheriff's Office desire to set forth in this SRO Agreement the specific terms and conditions of the services to be performed and provided by the SROs in the School District;

NOW, THEREFORE, THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1. **Cost of the SRO Program.**

- A. The cost of the SRO Program shall be paid by the parties as set forth in Exhibit A, which is attached hereto and incorporated herein by this reference.

2. **Employment of School Resource Officers.**

- A. The SROs shall be employees of the Pittsburg County Sheriff's Office and shall be subject to the administration, supervision and control of the Pittsburg County Sheriff's Office.
- B. The SROs shall be subject to all personnel policies and practices of the Pittsburg County Sheriff's Office except as such policies or practices may be modified by the terms and conditions of this Agreement.
- C. The Pittsburg County Sheriff's Office, in its sole discretion, shall have the power and authority to hire, discharge, and discipline SROs.
- D. A joint committee composed of representatives of the Pittsburg County Sheriff's Office and the School District shall make recommendations for the SRO positions to the Sheriff who shall assign such officers. If a superintendent is dissatisfied with an SRO who has been assigned to that superintendent's school, then that superintendent may request that the Sheriff assign a different officer as the SRO for that school.
- E. One SRO shall be assigned to each school of the School District.

3. Duty Hours.

- A. SRO duty hours shall be determined by the provisions of the labor agreement between the Pittsburg County Sheriff's Office and the School District. Whenever possible, it is the intent of the parties that the SRO's duty hours shall conform to the school day.
- B. It is understood and agreed that time spent by SROs attending municipal court, juvenile court, and/or criminal cases arising from and/or out of their employment as an SRO shall be considered as hours worked under this Agreement.
- C. In the event of an emergency, if one or more SROs are ordered by the Pittsburg County Sheriff's Office to leave their school during normal duty hours as described above and to perform other services for the Pittsburg County Sheriff's Office, then the time spent shall not be considered hours worked under this Agreement. In such an event, the compensation paid by the School District to the Pittsburg County Sheriff's Office shall be reduced by the number of hours of SRO service not provided to the School District or the hours shall be made up in a manner determined by mutual agreement of the parties.
- D. In the event an SRO is absent from work, the SRO shall notify his or her supervisor in the Pittsburg County Sheriff's Office and the superintendent of the school to which the SRO is assigned. The Pittsburg County Sheriff's Office will assign another SRO qualified officer, if available, to substitute for the SRO who is absent beginning with the sixth consecutive day of absence.

4. Term of Agreement.

The initial term of this Agreement is three years commencing on the 22 day of September 2023, and ending on the 30 day of June, 2026, however, should either party encounter budgetary constraints that make the continuation of this agreement impractical, then either party may cancel this agreement upon 30 days notice to the other. Following the initial one- year term, this agreement shall be automatically renewed for successive one year periods unless either party requests termination or modification of this agreement. This request will be made in writing.

5. Duties of School Resource Officers.

The SRO's duties will include, but not be limited to, the following:

- A. To be an extension of the superintendent's office for assignments consistent with this Agreement.
- B. To be a visible, active law enforcement figure on campus dealing with law enforcement matters and school code violations originating on the

assigned campus. As to school code violations, the SRO will take the student to the superintendent's office for discipline to be meted out by school officials.

- C. To act as the designee of the campus administrator in maintaining the physical plant of the assigned campus to provide a safe environment as to law enforcement matters and school code violations. This includes building(s), grounds, parking lot(s), lockers and other public school property. As to school code violations, the SRO will take the student to the superintendent's office for discipline to be meted out by school officials.
- D. To provide a classroom resource for law education using approved materials.
- E. To be a resource for students which will enable them to be associated with a law enforcement figure and role model in the students' environment.
- F. To be a resource for teachers, parents and students for conferences on an individual basis dealing with individual problems or questions, particularly in the area of substance control.
- G. To make appearances before site councils, parent groups, and other groups associated with the campus and as a speaker on a variety of requested topics, particularly drug and alcohol abuse.
- H. To document activities of all SROs on and off campus and as a compiler of a monthly report to be provided to the Pittsburg County Sheriff's Office and to the superintendent of the assigned school.
- I. The SRO will be involved in school discipline. When it pertains to preventing a disruption that would, if ignored, place students, faculty and staff at risk of harm, the SRO will resolve the problem to preserve the school climate. As to school code violations, the SRO will take the student to the superintendent's office for discipline to be meted out by school officials.
- J. IN ALL OTHER CASES, disciplining students is a School District responsibility, and the SRO will take students who violate the code of conduct to the superintendent where school discipline can be meted out.
- K. It will be the responsibility of the SRO to report all crimes originating on campus. Information on cases that are worked off-campus by the Pittsburg County Sheriff's Office or other agencies involving students on a campus served by an SRO will be provided to the SRO, but the SRO will not normally be actively involved in off-campus investigation(s).

- L. The SRO will share information with the administrator about persons and conditions that pertain to campus safety concerns.
- M. The SRO will be familiar with helpful community agencies, such as mental health clinics, drug treatment centers, etc., that offer assistance to dependency- and delinquency-prone youths and their families. Referrals will be made when necessary.
- N. The SRO and the superintendent will develop plans and strategies to prevent and/or minimize dangerous situations which might result in student unrest.
- O. The SRO will coordinate all of his/her activities with the superintendent and staff members concerned and will seek permission, guidance, and advice prior to enacting any programs within the school.
- P. The SRO may be asked to provide community wide crime prevention presentations that include, but are not limited to:
 - Drugs and the law – Adult and juvenile;
 - Alcohol and the law – Adult and juvenile;
 - Sexual assault prevention;
 - Safety programs – Adult and juvenile;
 - Assistance in other crime prevention programs as assigned.
- Q. The SROs will wear approved department uniform, formal business attire or business casual with appropriate logos and name badges depending on the time of school year, the type of school activity or program, and the requests of the school and/or Pittsburg County Sheriff's Office. The Sheriff and the superintendent shall jointly set expectations and resolve any disputes in this area.
- R. The SROs will wear their department authorized duty weapons in accordance with department policy.

6. Chain of Command.

- A. As employees of the Pittsburg County Sheriff's Office, SROs will be subject to the chain of command of the Pittsburg County Sheriff's Office.
- B. In the performance of their duties, SROs shall coordinate and communicate with the superintendent or the superintendents' designee of the school to which they are assigned.

7. Transporting Students

- A. SROs shall not transport students in Pittsburg County Sheriff's Office vehicles except:

- (1) When the students are victims of a crime, under arrest, or some other emergency circumstances exist; and
 - (2) When students are suspended and/or sent home from school pursuant to school disciplinary actions, if the student's parent or guardian has refused or is unable to pick up the child within a reasonable time period and the student is disruptive/disorderly and his/her continued presence on campus is a threat to the safety and welfare of other students and school personnel.
- B. Students shall not be transported to any location unless it is determined that the student's parent, guardian or custodian is at the destination to which the student is being transported. SROs shall not transport students in their personal vehicles.
- C. SROs shall notify school personnel upon removing a student from campus.

8. Access to Education Records.

- A. School officials shall allow SROs to inspect and copy any public records maintained by the school to the extent allowed by law.
- B. If some information in a student's record is needed in an emergency to protect the health or safety of the student or other individuals, school officials shall disclose to the SRO that information which is needed to respond to the emergency situation based on the seriousness of the threat to someone's health or safety; the need of the information to meet the emergency situation and the extent to which time is of the essence.
- C. If confidential student record information is needed by an SRO, but no emergency situation exists, the information may be released only as allowed by law.

The Sheriff's Office will invoice the School on the last day of the month for the Deputies service. Payment will be due within 10 days after invoiced.

Salary, \$39,900

Retirement: \$6,583.50

Social Security: 3,052.35

Insurance: \$8,158.68

Yearly processing fee: \$2,400.00

Yearly Total: \$60,094.53

Monthly cost to School:\$5,007.87

The Sheriff's Office will provide uniforms and a patrol unit as long as one is available.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first written above.

By: Verna Caudel
Chad Gubler

By: Ch - M

SCHOOL RESOURCE OFFICER AGREEMENT

This Agreement is made, this 11th day of September, 2023, by and between the SCHOOL DISTRICT OF Crowder (hereinafter "School District"), and the CITY OF McAlester PITTSBURG COUNTY SHERIFF'S OFFICE (hereinafter "Pittsburg County Sheriff's Office:") as follows:

WITNESSETH:

WHEREAS, the Pittsburg County Sheriff's Office agrees to provide the School District a School Resources Officer (SRO) Program in the School District; and

WHEREAS, the School District and the Pittsburg County Sheriff's Office desire to set forth in this SRO Agreement the specific terms and conditions of the services to be performed and provided by the SROs in the School District;

NOW, THEREFORE, THE PARTIES MUTUALLY AGREE AS FOLLOWS:

1. Cost of the SRO Program.

- A. The cost of the SRO Program shall be paid by the parties as set forth in Exhibit A, which is attached hereto and incorporated herein by this reference.

2. Employment of School Resource Officers.

- A. The SROs shall be employees of the Pittsburg County Sheriff's Office and shall be subject to the administration, supervision and control of the Pittsburg County Sheriff's Office.
- B. The SROs shall be subject to all personnel policies and practices of the Pittsburg County Sheriff's Office except as such policies or practices may be modified by the terms and conditions of this Agreement.
- C. The Pittsburg County Sheriff's Office, in its sole discretion, shall have the power and authority to hire, discharge, and discipline SROs.
- D. A joint committee composed of representatives of the Pittsburg County Sheriff's Office and the School District shall make recommendations for the SRO positions to the Sheriff who shall assign such officers. If a superintendent is dissatisfied with an SRO who has been assigned to that superintendent's school, then that superintendent may request that the Sheriff assign a different officer as the SRO for that school.
- E. One SRO shall be assigned to each school of the School District.

3. Duty Hours.

- A. SRO duty hours shall be determined by the provisions of the labor agreement between the Pittsburg County Sheriff's Office and the School District. Whenever possible, it is the intent of the parties that the SRO's duty hours shall conform to the school day.
- B. It is understood and agreed that time spent by SROs attending municipal court, juvenile court, and/or criminal cases arising from and/or out of their employment as an SRO shall be considered as hours worked under this Agreement.
- C. In the event of an emergency, if one or more SROs are ordered by the Pittsburg County Sheriff's Office to leave their school during normal duty hours as described above and to perform other services for the Pittsburg County Sheriff's Office, then the time spent shall not be considered hours worked under this Agreement. In such an event, the compensation paid by the School District to the Pittsburg County Sheriff's Office shall be reduced by the number of hours of SRO service not provided to the School District or the hours shall be made up in a manner determined by mutual agreement of the parties.
- D. In the event an SRO is absent from work, the SRO shall notify his or her supervisor in the Pittsburg County Sheriff's Office and the superintendent of the school to which the SRO is assigned. The Pittsburg County Sheriff's Office will assign another SRO qualified officer, if available, to substitute for the SRO who is absent beginning with the sixth consecutive day of absence.

4. Term of Agreement.

The initial term of this Agreement will commence on the 2nd day of October 2023, and ending on the 10th day of May, 2024, however, should either party encounter budgetary constraints that make the continuation of this agreement impractical, then either party may cancel this agreement upon 30 days notice to the other. Following the initial one- year term, this agreement shall be renewed for one year periods unless either party requests termination or modification of this agreement. This request will be made in writing.

5. Duties of School Resource Officers.

The SRO's duties will include, but not be limited to, the following:

- A. To be an extension of the superintendent's office for assignments consistent with this Agreement.
- B. To be a visible, active law enforcement figure on campus dealing with law enforcement matters and school code violations originating on the

assigned campus. As to school code violations, the SRO will take the student to the superintendent's office for discipline to be meted out by school officials.

- C. To act as the designee of the campus administrator in maintaining the physical plant of the assigned campus to provide a safe environment as to law enforcement matters and school code violations. This includes building(s), grounds, parking lot(s), lockers and other public school property. As to school code violations, the SRO will take the student to the superintendent's office for discipline to be meted out by school officials.
- D. To provide a classroom resource for law education using approved materials.
- E. To be a resource for students which will enable them to be associated with a law enforcement figure and role model in the students' environment.
- F. To be a resource for teachers, parents and students for conferences on an individual basis dealing with individual problems or questions, particularly in the area of substance control.
- G. To make appearances before site councils, parent groups, and other groups associated with the campus and as a speaker on a variety of requested topics, particularly drug and alcohol abuse.
- H. To document activities of all SROs on and off campus and as a compiler of a monthly report to be provided to the Pittsburg County Sheriff's Office and to the superintendent of the assigned school.
- I. The SRO will be involved in school discipline. When it pertains to preventing a disruption that would, if ignored, place students, faculty and staff at risk of harm, the SRO will resolve the problem to preserve the school climate. As to school code violations, the SRO will take the student to the superintendent's office for discipline to be meted out by school officials.
- J. IN ALL OTHER CASES, disciplining students is a School District responsibility, and the SRO will take students who violate the code of conduct to the superintendent where school discipline can be meted out.
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- L. The SRO will share information with the administrator about persons and conditions that pertain to campus safety concerns.
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 - Drugs and the law – Adult and juvenile;
 - Alcohol and the law – Adult and juvenile;
 - Sexual assault prevention;
 - Safety programs – Adult and juvenile;
 - Assistance in other crime prevention programs as assigned.
- Q. The SROs will wear approved department uniform, formal business attire or business casual with appropriate logos and name badges depending on the time of school year, the type of school activity or program, and the requests of the school and/or Pittsburg County Sheriff's Office. The Sheriff and the superintendent shall jointly set expectations and resolve any disputes in this area.
- R. The SROs will wear their department authorized duty weapons in accordance with department policy.

6. **Chain of Command.**

- A. As employees of the Pittsburg County Sheriff's Office, SROs will be subject to the chain of command of the Pittsburg County Sheriff's Office.
- B. In the performance of their duties, SROs shall coordinate and communicate with the superintendent or the superintendents' designee of the school to which they are assigned.

7. **Transporting Students**

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- (1) When the students are victims of a crime, under arrest, or some other emergency circumstances exist; and
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- C. If confidential student record information is needed by an SRO, but no emergency situation exists, the information may be released only as allowed by law.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed the day and year first written above.

By: Robert Horvath
Crowder Public School Superintendent

By: _____
Pittsburg County Sheriff

Exhibit A

The Sheriff's Office will invoice the School on the last day of the month for the Deputies service. Payment will be due within 10 days after invoiced.

Salary, \$39,900

Retirement: \$6,583.50

Social Security: 3,052.35

Insurance: \$8,158.68

Yearly processing fee: \$2,400.00

Yearly Total: \$60,094.53

Monthly cost to School:\$5,007.87

The Sheriff's Office will provide uniforms and a patrol unit as long as one is available.

407 E. Main
Antlers, OK 74523
(800) 522-3889 Phone
(580) 298-3335 Fax

"Serving Our Customers Since 1975"



600 N. Broadway Ave
Ada, OK 74820
(580) 332-6300 Phone
(580) 332-0107 Fax

Remit To: 900 E. Wyandotte Ave
McAlester, OK 74501
(888) 332-3431 Phone
(918) 426-3626 Fax

District 18 Drug Court Works
115 Carl Albert Pkwy.
Rm 201
McAlester, OK 74501

District 18 Drug Court Works
115 Carl Albert Pkwy
Rm 201
McAlester, OK 74501

Renewal Maintenance Contract Proposal
Contract # MOEC101589-01
Renewal Date Range 10/8/2023 - 10/7/2024

9/20/2023

Dear Valued Customer:

The maintenance contract for your office equipment(s) is/are scheduled for renewal. Please review the attached Renewal Maintenance Contract Proposal, fill in all blanks in the spaces below, and initial the reverse side of this agreement. If your contract needs have changed or you have any questions or concerns, please contact our Contract Department so that we may address them and better serve you. An unreturned Renewal Maintenance Contract Proposal will constitute agreement on your part.

Your Contract Renewal Rate will be \$83.11 billing Monthly
Maint-Supply Incl Excl Paper/Networking

Equipment covered under this contract agreement include:

C8291	IMR-525iF III	2WU03361		
Meter	Meter Group	Meter Group Covered Copies	Overage Rate	Overage Cycle
B\W-109	Black and White	5,182.00	0.01	Monthly
C8461	IMR-C3725i	2UA02903		
Meter	Meter Group	Main office Meter Group Covered Copies	Overage Rate	Overage Cycle
B\W-109	Black and White	5,182.00	0.01	Monthly
Color	Color	200.00	0.05	Monthly

Miller Office Equipment thanks you for the opportunity to provide service for all of your office needs.

This is not a bill
Please Sign and Return.
Invoice to follow.

Sincerely,

Rachel McPherson
Contract Administrator
rmcpherson@milleroffice.com
Phone

Contract# MOEC101589-01

Printed Name: Gary Smith

Signature: Gary Smith

Title: Coordinator

Date: 10/2/23

New Purchase Order# _____

* This agreement includes and is subject to the terms and conditions on the reverse side of this document.

Miller Office Equipment

MAINTENANCE AGREEMENT

This Maintenance Agreement shall become effective upon its acceptance by MOE Systems, LLC (hereinafter referred to as Miller) on the date indicated on the face hereof.

1. Maintenance Agreement base rate charges, if applicable, are payable in advance. The payment due date for a coverage period is the first day of the coverage period specified on the face hereof. Anything herein contained to the contrary notwithstanding, Miller shall have no obligation to provide any of the services called for hereunder to customer unless customer is current in all payments made to Miller on all billings on any equipment provided by or serviced by Miller or its affiliates or subsidiaries, including but not limited to service, supply, maintenance and maintenance related billings, and equipment lease billings. Miller may charge interest at the rate of one and one-half percent (1.5%) per month on all payments overdue, and in the event of failure of payment, to pursue any available remedies at law or inequity for breach of this Agreement. In the event collection of any amount due hereunder is turned over to an attorney, buyer agrees to be responsible for all fees and expenses incurred in said effort.
2. Miller shall provide inspections as required, which may be made in conjunction with regular or emergency service calls. Inspections, as well as all service calls, shall be made during normal business hours.
3. During the terms of the Agreement, Miller will provide, depending on contract type chosen, parts which have been broken or worn through normal use, labor which is necessary for servicing and maintenance adjustments, and equipment supplies (not including paper), with no charge. This agreement shall not apply to network connectivity as it is not provided under our maintenance agreements, but rather as separate chargeable service provided at Miller's established rates.
4. All service calls under this Agreement will be made by Miller during normal business hours on the equipment described on the face hereof. Should the equipment be moved to an alternate location, there will be an adjustment to the normal maintenance base and/or copy rate as set forth by Miller. The move of equipment is not included in maintenance agreement and will be done by Miller at a rate determined by Miller based on distance from Miller's service office to new customer location via most convenient route determined by Miller. If service at a time other than during Miller's normal business hours is furnished upon customer's request, it will not be included in customer maintenance agreement and customer will be charged at Miller's established rates for labor and travel then in effect.
5. This Agreement shall not apply to service or repairs made necessary by accident, misuse, abuse, neglect, theft, riot, vandalism, lightening, electrical power failure, fire, water, or other casualty, or to repairs made necessary as a result of either service by personnel other than Miller personnel or repeated use of supplies other than supplies meeting Miller's published supply specifications for the equipment. Separate charges for repairs or replacements due to the foregoing shall be borne by the customer, at Miller's established rate for parts and labor from time to time in effect.
6. This Agreement covers only the equipment described on the face hereof and does not include any accessories listed thereon.
7. This Agreement may not be assigned by the customer.
8. This Agreement does not include applicable taxes. All taxes levied or imposed, now or hereafter, by any Governmental authority shall be paid by the customer in accordance with law.
9. Standard Freight and Fuel Surcharge items are included in established Miller's maintenance price rates for contracts types that include parts and supplies. Any contracts excluding parts and/or supplies will be subject to Freight and Fuel Surcharge charges being added to supply order and service call invoices. Rush orders are not considered standard and will result in an extra fee.
10. This Agreement (consisting of the face and reverse side of this page) supersedes any and all prior oral or written maintenance agreements between the parties, and constitutes the entire agreement between the customer and Miller with respect to the service to be provided hereunder.
11. If, during the term of this Agreement or any subsequent terms, Miller is unable to obtain parts for the equipment covered under this Agreement, Miller may, at its sole discretion, terminate this Agreement and refund to the customer the prorated unused portion.
12. This Agreement shall remain in full force and effect for the coverage period noted on the face hereof. Customer's obligation to pay all charges which have accrued shall survive any termination of this Agreement. Pricing is for the first year only unless otherwise stated on the face of this Agreement contract. Changes to this contract may only be made with the consent of the customer and Miller. At the expiration of the original or any renewal term, this Agreement, with all of its terms, covenants and conditions, including this paragraph, shall be deemed to have been automatically renewed for a term of twelve (12) months and at a rate established by Miller, unless either party has given thirty (30) days prior written notice to the other of its intention to terminate this agreement as of the end of such term.

{Initial} _____

RECEIVED

SEP 22 2023

BY _____

TISDAL & O'HARA
814 FRISCO AVENUE
P.O. BOX 1387
CLINTON, OKLAHOMA 73601

PHONE: (580) 323-3964
FAX: (580) 323-3674

Pittsburg County
c/o Michelle Fields, Assessor
115 East Carl Albert Pkwy - Rm 101
McAlester OK 74501

Page: 1
08/31/2023
Account No: 519-05
Statement No: 26096

Hiland Partners

PRIVILEGED AND CONFIDENTIAL

Previous Balance \$4,205.50

	<u>Fees</u>	Hours
07/05/2023 LA	[REDACTED]	0.05
07/06/2023 JH	[REDACTED]	0.80
07/12/2023 JH	[REDACTED]	0.20
07/13/2023 LA	[REDACTED]	0.16
07/17/2023 JH	[REDACTED]	0.20
07/24/2023 LA	[REDACTED]	

Pittsburg County

Account No: 519-05
Statement No: 26096

Hiland Partners








	Hours
[REDACTED]	0.25
MT [REDACTED]	0.25
07/26/2023 LA [REDACTED]	0.12
07/31/2023 LA [REDACTED]	0.50
08/01/2023 SH [REDACTED]	0.50
08/02/2023 LA [REDACTED]	0.13
MT [REDACTED]	0.25
08/07/2023 LA [REDACTED]	0.25
08/08/2023 SH [REDACTED]	0.25
08/09/2023 LA [REDACTED]	0.25
08/10/2023 LA [REDACTED]	0.75
MT [REDACTED]	0.50

Pittsburg County

Page: 3
08/31/2023
519-05
26096

Account No:
Statement No:

Hiland Partners

		Hours	
08/11/2023 LA		0.75	
08/14/2023 LA		0.25	
08/16/2023 LA		0.17	
08/17/2023 LA		0.25	
08/18/2023 LA		2.75	
08/22/2023 LA		0.50	
08/27/2023 LA		0.17	
For Current Services Rendered		10.25	2,940.00

Timekeeper
Mart Tisdal

Recapitulation

Hours
1.00

Rate
\$300.00

Total
\$300.00

Pittsburg County

Hiland Partners

Page: 4
08/31/2023

Account No: 519-05
Statement No: 26096

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Luke Adams	7.30	300.00	2,190.00
Jason Hartwig	1.20	250.00	300.00
Stacy Hill	0.75	200.00	150.00

Expenses

07/21/2023	[REDACTED]		<u>2,589.61</u>
	Total Expenses		2,589.61

Advances

08/11/2023	[REDACTED]		<u>3.39</u>
	Total Advances		3.39
	Total Current Work		5,533.00

Payments

08/31/2023	Expense Payment - Warrant #501		-487.50
08/31/2023	Fee Payment - Warrant #501		<u>-3,718.00</u>
	Total Payments		-4,205.50
	Balance Due		<u>\$5,533.00</u>

PLEASE REMIT PAYMENT TO: P.O. BOX 1387, CLINTON, OKLAHOMA 73601

TO ENSURE PROPER CREDIT, PLEASE REFERENCE YOUR ACCOUNT NUMBER WITH PAYMENT

PLEASE MAKE CHECKS PAYABLE TO "TISDAL & O'HARA, PLLC"

RECEIVED

SEP 22 2023

BY _____

TISDAL & O'HARA
814 FRISCO AVENUE
P.O. BOX 1387
CLINTON, OKLAHOMA 73601

PHONE: (580) 323-3964

FAX: (580) 323-3674

Pittsburg County
c/o Michelle Fields, Assessor
115 East Carl Albert Pkwy - Rm 101
McAlester OK 74501

Page: 1
08/31/2023
Account No: 519-06
Statement No: 26097

Scissortail Energy

PRIVILEGED AND CONFIDENTIAL

Previous Balance \$4,514.50

	<u>Fees</u>	Hours
07/05/2023 LA	[REDACTED]	0.05
07/06/2023 JH	[REDACTED]	0.80
07/13/2023 LA	[REDACTED]	0.16
07/21/2023 LA	[REDACTED]	0.50
SH	[REDACTED]	0.75
07/24/2023 LA	[REDACTED]	0.25
MT	[REDACTED]	0.25

Pittsburg County

Account No: 519-06
Statement No: 26097


Scissortail Energy

		Hours
07/26/2023 LA	[REDACTED]	0.12
07/31/2023 LA	[REDACTED]	0.50
MT	[REDACTED]	1.00
08/01/2023 SH	[REDACTED]	0.50
08/02/2023 LA	[REDACTED]	0.13
MT	[REDACTED]	0.25
08/07/2023 LA	[REDACTED]	0.25
08/08/2023 SH	[REDACTED]	0.25
08/09/2023 LA	[REDACTED]	0.25
08/10/2023 LA	[REDACTED]	

Pittsburg County

Account No:
Statement No:

Scissortail Energy

		Hours
		0.75
MT		0.50
08/11/2023 LA		0.75
MT		0.25
08/14/2023 LA		0.25
08/16/2023 LA		0.17
08/17/2023 LA		0.25
08/18/2023 LA		2.75
08/22/2023 LA		0.50
08/27/2023 LA		

Pittsburg County

Account No: 519-06
Statement No: 26097

Scissortail Energy

[REDACTED]	Hours	
	0.17	
	12.35	3,515.00

Recapitulation

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
Mart Tisdal	2.25	\$300.00	\$675.00
Luke Adams	7.80	300.00	2,340.00
Jason Hartwig	0.80	250.00	200.00
Stacy Hill	1.50	200.00	300.00

Expenses

07/21/2023	[REDACTED]	
	#1136	2,345.86
	Total Expenses	2,345.86

Advances

08/11/2023	[REDACTED]	
	Total Advances	3.39
	Total Current Work	5,864.25

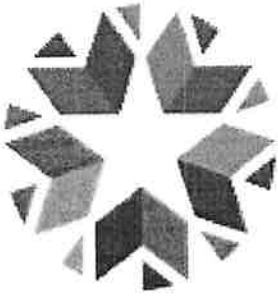
Payments

08/31/2023	Fee Payment - Warrant #502	-3,702.00
08/31/2023	Expense Payment - Warrant #502	-812.50
	Total Payments	-4,514.50
	Balance Due	<u>\$5,864.25</u>

PLEASE REMIT PAYMENT TO: P.O. BOX 1387, CLINTON, OKLAHOMA 73601

TO ENSURE PROPER CREDIT, PLEASE REFERENCE YOUR ACCOUNT NUMBER WITH PAYMENT

PLEASE MAKE CHECKS PAYABLE TO "TISDAL & O'HARA, PLLC"



OKLAHOMA
OFFICE OF JUVENILE AFFAIRS

**FY2024 CONTRACT RENEWAL
OF FY2023 CONTRACT**

**1ST RENEWAL OPTION – FY24: JULY 1, 2023-JUNE 30,
2024
FOR
DETENTION TRANSPORTATION**

**WITH
PITTSBURG COUNTY COMMISSIONERS
Rachel Holt, Executive Director**

**Greg Delaney, Deputy Director
Community-Based Services**

**Rodney McKnight, District Supervisor
District 7, Juvenile Services Unit**

**STATE OF OKLAHOMA
OFFICE OF JUVENILE AFFAIRS
DETENTION TRANSPORTATION
1st Option to Renew**

This renewal, consisting of 1 page, along with the current Contract and any previous amendments, modifications, or renewals thereto, shall become the "Renewed Contract" upon effective date of this document. This Renewed Contract is made and entered into by and between OJA, and Pittsburg County Commissioners. The purpose of the Renewed Contract is to exercise the option to renew as specified in paragraph two of Section I. "Contract Period". This is the first of two available options to renew and is for the period of July 1, 2023, through June 30, 2024. All other terms and conditions of the current Contract with any amendments or modifications hereto shall remain in full effect.

I. CONTRACT PERIOD

The term of the Contract shall be effective from the latter of the 1st day of July 2023 or date of execution to the 30th day of June 2024. Work performed before the effective date of the Contract is at the Contractor's risk.

II. SIGNATURES

The parties hereto in their capacities as stated affix their signatures.

OFFICE OF JUVENILE AFFAIRS

COUNTY COMMISSIONERS

Greg Delaney, Deputy Director



County Commissioner

Date: _____



County Commissioner

Approved as to Form

County Commissioner



Clayton Eubanks, Asst. AG

Date: October 2, 2023

Date: June 20, 2023

RESOLUTION
24-088

The Board of County Commissioners, Pittsburg County, met in regular session on Monday, October 2, 2023.

WHEREAS, Pittsburg County District #1 wishes to declare the following items junk:

INVENTORY#	DESCRIPTION	VIN/SERIAL#
DI-413.002	FUEL STORAGE TANK	N/A
DI-413.001	FUEL STORAGE TANK	N/A
DI-348.015	WALKER WATER TANKER TRAILER	TTT-2185
DI-348.016	FRUEHAUF WATER TANKER & TRAILER	OMK472501
DI-348.029	WATER TANKER	A4293VT
DI-348.028	WATER TANKER	241310104004
DI-341.001	AUGER	N/A

WHEREAS, the above-mentioned items are no longer operational and should be declared junk and disposed of by phone quote to the highest bidder for scrap iron and metal.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby declare the above-mentioned items junk, to be disposed of by phone quote to the highest bidder for scrap iron and metal.

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

ATTEST:

CHAIRMAN 

VICE-CHAIRMAN 

MEMBER _____

COUNTY CLERK 



OFFICE OR DEPT. OF DISTRICT #1 : COUNTY OF PITTSBURG

RECORD OF ITEMS ACQUIRED

Name of Item Auger Trade Name None

Description Manufactured To Order

Item No. 341-0001 Serial No. N/A Motor No. Model No.

If acquired by purchase and County actually has title thereto, give following information:

Date Acquired 3/24/98 Cost \$ 353.00 Claim No. 5500 Warrant No.

If County does not have title but is holding under lease or rental contract, give following information:

Date of Contract Purchase Price as Shown by Contract \$ Monthly Rental \$

Location on Date of Inventory

Name of Vendor or Lessor Address

Remarks

RECORD OF ITEMS DISPOSED OF

Name of Item Junked

Item No. Serial No. Motor No.

Indicate Whether Sold, Traded or Junked Junked

Amount received by Sale or Trade \$ Date of Disposition 5/10/2003 10/2/2003

To Whom Sold or Traded Address

Remarks: Sold to Steve Revolution 4-88 to be labeled junk and disposed by phone quote to highest bidder of demolition and metal

INSTRUCTIONS

When an Item is acquired by purchase with no trade in, enter in Schedule "A". When an item is traded in on another item, enter the item so traded in Schedule "B" and the item acquired in Schedule "A". When an item is sold or junked, not traded in, enter in Schedule "B" and leave Schedule "A" blank. If the date of original acquisition is unknown, enter "on hand". If exact cost is unknown, enter estimated cost and indicate "Est."

OFFICE OR DEPT. OF _____ : COUNTY OF _____

RECORD OF ITEMS ACQUIRED

Schedule "A"

Name of Item Water Taker Trailer Trade Name Walker

Description 1967 Water Taker

Item No. 348-0015 Serial No. TTT-2185 Motor No. _____ Model No. TTT-153

If acquired by purchase and County actually has title thereto, give following information:

Date Acquired 11/3/97 Cost \$ 2000.00 Claim No. 2690 Warrant No. _____

If County does not have title but is holding under lease or rental contract, give following information:

Date of Contract _____ Purchase Price as Shown by Contract \$ _____ Monthly Rental \$ _____

Location on Date of Inventory _____

Name of Vendor or Lessor _____ Address _____

Remarks _____

Schedule "B"

Name of Item Junked Serial No. _____ Motor No. _____

Item No. _____

Indicate Whether Sold, Traded or Junked Junked

Amount received by Sale or Trade \$ _____ Date of Disposition 10/9/2003

To Whom Sold or Traded _____ Address _____

Remarks Reduction 4488 to declare junked due dispute by phone quote to highest bidder of Senegression and street

RECORD OF ITEMS DISPOSED OF

INSTRUCTIONS

When an Item is acquired by purchase with no trade in, enter in Schedule "A". When an item is traded in on another item, enter the item so traded in Schedule "B" and the item acquired in Schedule "A". When an item is sold or junked, not traded in, enter in Schedule "B" and leave Schedule "A" blank.

If the date of original acquisition is unknown, enter "on hand".

If exact cost is unknown, enter estimated cost and indicate "Est."

OFFICE OR DEPT. OF DISTRICT #1 : COUNTY OF PITTSBURGH

RECORD OF ITEMS ACQUIRED

Schedule "A"

Name of Item Water Tanker + Trailer Trade Name Freshauf

Description 7000 Gallon

Item No. 348-0016 Serial No. OMK 472501 Motor No. _____ Model No. 1969

If acquired by purchase and County actually has title thereto, give following information:

Date Acquired 12/1/97 Cost \$ 2000.00 Claim No. 3201 Warrant No. _____

If County does not have title but is holding under lease or rental contract, give following information:

Date of Contract _____ Purchase Price as Shown by Contract \$ _____ Monthly Rental \$ _____

Location on Date of Inventory _____

Name of Vendor or Lessor _____ Address _____

Remarks _____

Schedule "B"

Name of Item _____

Item No. _____ Serial No. _____ Motor No. _____

Indicate Whether Sold, Traded or Junked Junked

Amount received by Sale or Trade \$ _____ Date of Disposition 10/9/2023

To Whom Sold or Traded _____ Address _____

Remarks Production #1-888 to declare junk and dispose by phone quote to highest bidder of scrap metal and iron.

RECORD OF ITEMS DISPOSED OF

INSTRUCTIONS

When an Item is acquired by purchase with no trade in, enter in Schedule "A". When an item is traded in on another item, enter the item so traded in Schedule "B" and the item acquired in Schedule "A". When an item is sold or junked, not traded in, enter in Schedule "B" and leave Schedule "A" blank.

If the date of original acquisition is unknown, enter "on hand".

If exact cost is unknown, enter estimated cost and indicate "Est."

OFFICE OR DEPT. OF District 1 COUNTY OF Pittsburg

RECORD OF ITEMS ACQUIRED

Name of Item Water Tanker Trade Name _____

Description _____

Item No. _____ Serial No. 44293VT Model No. _____

If acquired by purchase and County actually has title thereto, give following information:

Date Acquired _____ Cost \$ _____ P.O. No. _____ Warrant No. _____

Federal Grant money used \$ _____ Federal Contract No. _____ CFDA No. _____

If County does not have title but is holding under lease or rental contract, give following information:

Date of Contract _____ Purchase Price as Shown by Contract \$ _____ Monthly Rental \$ _____

Location on Date of Inventory _____

Name of Vendor or Lessor _____ Address _____

Remarks Donated by Big Mac Tank Truck

RECORD OF ITEMS DISPOSED OF

Name of Item _____

Item No. _____ Serial No. _____

Indicate Whether Sold, Traded or Junked Junked

Amount received by Sale or Trade \$ _____ Date of Disposition 10/2/2023

To Whom Sold or Traded _____ Address _____

Remarks Resolution 24-088 to declare junk and dispose by phone quote to highest bidder of Andy Wilson and mutual

INSTRUCTIONS

When an item is acquired by purchase with no trade in, enter in Schedule "A". When an item is traded in on another item, enter the item so traded in Schedule "B" and the item acquired in Schedule "A". When an item is sold or junked, not traded enter in Schedule "B" and leave Schedule "A" blank. If the date of original acquisition is unknown, enter "on hand". If exact cost is unknown, enter estimated cost and indicate "Est."

OFFICE OR DEPT. OF District 1 COUNTY OF Districting

RECORD OF ITEMS ACQUIRED

Name of Item Water Tanker Trade Name _____

Description _____

Item No. _____ Serial No. 241310104004 Model No. _____

If acquired by purchase and County actually has title thereto, give following information:

Date Acquired _____ Cost \$ _____ P.O. No. _____ Warrant No. _____

Federal Grant money used \$ _____ Federal Contract No. _____ CFDA No. _____

If County does not have title but is holding under lease or rental contract, give following information:

Date of Contract _____ Purchase Price as Shown by Contract \$ _____ Monthly Rental \$ _____

Location on Date of Inventory _____

Name of Vendor or Lessor _____ Address _____

Remarks Donated by Big Mac Truck Truckee

RECORD OF ITEMS DISPOSED OF

Name of Item _____

Item No. _____ Serial No. _____

Indicate Whether Sold, Traded or Junked Junked

Amount received by Sale or Trade \$ _____ Date of Disposition 10/2/2023

To Whom Sold or Traded _____ Address _____

Remarks Resolution 24-088 to declare junk and disposal of by phone quote to highest bidder of Sheriff's men and notes.

INSTRUCTIONS

When an Item is acquired by purchase with no trade in, enter in Schedule "A". When an item is traded in on another item, enter the item so traded in Schedule "B" and the item acquired in Schedule "A". When an item is sold or junked, not traded enter in Schedule "B" and leave Schedule "A" blank. If the date of original acquisition is unknown, enter "on hand". If exact cost is unknown, enter estimated cost and indicate "Est."

D1-413.1

Identification No. 413-0001

OFFICE OR DEPT. OF DISTRICT #1 Fund/Account T-3 COUNTY OF PITTSBURG

RECORD OF ACQUISITION

Name of Item STORAGE TANK Trade Name FUEL

Description Located at Haileville Shop 1000 gal. gas tanks

Estimated Life Serial No. Motor No. Model No.

Name of Vendor or Lessor Address

Description of Item Traded In

I.D. No. Serial No. Motor No. Model No. Enter Disposition on Original Record

Value of any Trade-in or Exchange \$

If acquired by purchase and County actually has title thereto, give following information:

Date Acquired Cost \$ P.O. No. Warrant No.

If County does not have title but is holding under lease or rental contract, give following information:

Date of Contract Purchase Price as Shown by Contract \$ Monthly Rental \$

RECORD OF DISPOSITION OF ABOVE ITEM

Indicate Whether Sold, Traded or Junked Junked

Amount Received by Sale or Trade \$ Miscel. Receipt No. Date of Disposition 10/27/2003

To Whom Sold or Traded Address

Remarks: Resolution 34-2008 to dispose quick and dispose by phone. Quote to highest bidder of heavy iron and metal.

INSTRUCTIONS

D-1 413.2

Identification No. 413-0002

OFFICE OR DEPT. OF DISTRICT #1 Fund/Account T-3

COUNTY OF PETERSBURG

RECORD OF ACQUISITION

Name of Item STORAGE TANK Trade Name FUEL

Description Located at Haileyville Shop 8000 gal tank

Estimated Life Serial No. Motor No. Model No.

Name of Vendor or Lessor Address

Description of Item Traded In

I.D. No. Serial No. Motor No. Model No.

Value of any Trade-in or Exchange \$ Enter Disposition on Original Record

If acquired by purchase and County actually has title thereto, give following information:

Date Acquired Cost \$ P.O. No. Warrant No.

If County does not have title but is holding under lease or rental contract, give following information:

Date of Contract Purchase Price as Shown by Contract \$ Monthly Rental \$

RECORD OF DISPOSITION OF ABOVE ITEM

Indicate Whether Sold, Traded or Junked Junked

Amount Received by Sale or Trade \$ Miscel. Receipt No. Date of Disposition 10/2/2003

To Whom Sold or Traded Address

Remarks Resolution 44-088 to declare mine and decision to the highest bidder for disposal and material by phone quote to the highest bidder for disposal and material

INSTRUCTIONS

RESOLUTION
24-089

The Board of County Commissioners, Pittsburg County, met in regular session on Monday, October 2, 2023.

WHEREAS, Pittsburg County District #3 is requesting to apply for Lake and Recreational Access Road Grant Funds through the State of Oklahoma to improve grade, drainage and resurface approximately 1.25 miles of Albert Road.

WHEREAS, Pittsburg County District #3 presently maintains Albert Road in its entirety and will continue to maintain upon the completion of the proposed project.


WHEREAS, Albert Road is the main access road to the Juniper Point Recreation Area on Eufaula Lake and is in the District #3 road district.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby approve the request to apply for Lake and Recreational Access Road Grant Funds through the State of Oklahoma, to be used to improve grade, drainage and to resurface Albert Road, located in District #3.

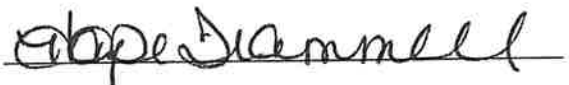
BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

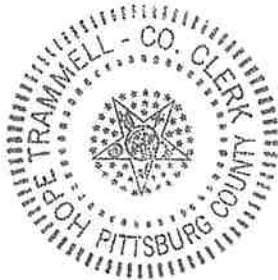
ATTEST:

CHAIRMAN 

VICE-CHAIRMAN 

MEMBER _____

COUNTY CLERK 



JENNIFER HACKLER, COUNTY TREASURER

DEPUTIES	PITTSBURG COUNTY	DEPUTIES
CINDY COOK	115 E. CARL ALBERT PKWY RM. 102	TAMMY ROBERTS
SUMMER ROGERS	MCALESTER, OK 74501	BROOKE OLIVER
KELSEY MITCHELL	918-423-6895	

October 2, 2023

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY
MCALESTER, OK 74501

24-074

AMENDED
Correcting Legal

RESOLUTION FOR COUNTY COMMISSIONERS' SALE

THE COUNTY ACQUIRED: SEE EXHIBIT "A" BELOW, THROUGH A RESALE PROPERTY DEED. THIS LETTER IS A REQUEST TO DECLARE THIS PROPERTY SURPLUS PROPERTY, AND APPROVE THE COMMISSIONER'S SALE HELD **SEPTEMBER 12, 2023** THIS PROPERTY WAS BID ON AT THE SALE HELD **SEPTEMBER 12, 2023**. THE SALE WAS ADVERTISED IN THE NEWSPAPER THE REQUIRED LENGTH OF TIME AND SOLD TO THE HIGHEST BIDDER. ATTACHED YOU WILL FIND A TRANSCRIPT OF THE PROCEEDINGS OF THE SALE.

EXHIBIT "A"

LOT 13 BLK 4 HIDDEN VALLEY
LOT 19 BLK 13 PINEY CREEK #9

THANK YOU


JENNIFER HACKLER
COUNTY TREASURER

THEREFORE, THE BOARD OF COUNTY COMMISSIONERS DO HEREBY DECLARE THE ABOVE LISTED PROPERTY TO BE SURPLUS, SOLD AT PUBLIC AUCTION, AS STATED ABOVE.


CHAIRMAN


MEMBER

ATTEST:




COUNTY CLERK

MEMBER

JENNIFER HACKLER, County Treasurer

DEPUTIES
CINDY COOK
SUMMER ROGERS
KELSEY MITCHELL

PITTSBURG COUNTY
115 E. CARL ALBERT PKWY RM. 102
MCALESTER, OK 74501
918-423-6895

DEPUTIES
TAMMY ROBERTS
BROOKE OLIVER

9/12/2023

AMENDED

COMMISSIONERS SALE
MINUTES
CORRECTING LEGAL

LOT 13 BLK 4 HIDDEN VALLEY
LOT 19 BLK 13 PINEY CREEK #9

THE SALE STARTED AT 10:00 A.M. WITH JOSEPH & HEATHER PRETE
ATTENDING. THE SALE WAS CLOSED AT 10:05 A.M. WITH THE
PROPERTY GOING TO JOSEPH AND HEATHER PRETE.

THANK YOU,



JENNIFER HACKLER

CORRECTED
COUNTY DEED
PROPERTY ACQUIRED AT RE-SALE

KNOW ALL MEN BY THESE PRESENTS, THAT

Whereas, Pittsburg County, State of Oklahoma, acquired title to the hereinafter described tract, parcel, or lot of land for delinquent taxes, interest, penalties, and costs in full compliance with and by operation of the assessment, levy, sale, and re-sale laws of the State of Oklahoma; and

Whereas, **JOSEPH AND HEATHER PRETE** did on the **17 day AUGUST 2023**, make to the County Treasurer of said County an offer to purchase from the County the tract, parcel or lot of land hereinafter described; and

Whereas, the County Treasurer caused notice of said offer to be given by publication once a week for three consecutive weeks preceding the sale in the McAlester News Capital newspaper, published at McAlester, Oklahoma, which notice embraced a description of the property, the amount bid therefor in addition to all costs, the name of the bidder, a statement that the sale of the property so listed would be made at such price and to such bidder unless higher bids were received on the date specified in said notice and that the terms of sale were strictly for cash in hand, subject to the approval of the Board of County Commissioners; and

Whereas, the County Treasurer, at her office in the Court House in Pittsburg County, Oklahoma on the **12 day of SEPTEMBER 2023**, The same being the date stated in the foregoing notice, did announce that the hereinafter tract, lot or parcel of land was about to be sold and would be sold to the highest competitive bidder, and thereafter, upon due consideration of the original bid offered and advertised and all other bids offered on the day of above mentioned, ascertained officially that

JOSEPH AND HEATHER PRETE
195 W EPLEY DR
STIGLER, OK 74462

Had offered the highest competitive bid, and did declare the sale made; and transmitted to the Board of County Commissioners a transcript of the proceedings relating to said sale.

Thereafter, the Board of County Commissioners of the aforesaid County and State, being in legal meeting at the Court House in said Pittsburg County, Oklahoma, on the **18 day SEPTEMBER 2023**, and having before it the transcript of proceedings of the County Treasurer in the sale of the hereinafter described tract, parcel, or lot of land as aforesaid, upon due consideration found said proceedings to be according to law, that said had in fact made the highest competitive bid therefor and had made full tender in cash in hand for the amount bid and in addition the separate and additional charges accrued by reason of costs of said sale, that said sale should be approved; and then did, by order, duly made and entered on its records, approve said sale and directed its Chairman to executive a deed for the same to the grantee, herein.

Now, THEREFORE, this indenture, made this **18 day of SEPTEMBER 2023** between Pittsburg County, State of Oklahoma, by **CHARLIE ROGERS**, the Chairman of the Board of County Commissioners of said County, of the First Part, and the said **JOSEPH AND HEATHER PRETE** of the Second Part.

WITNESSETH, That the said Party of the First Part for and in consideration of the premises, and the sum of **\$550.00**

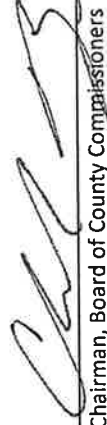
Dollars in hand paid, the receipt whereof is hereby acknowledged hath granted, bargained, and sold, and by these presents doth grant, bargain, sell and convey to the said Party of the Second Part, his heirs and assigns forever, the tract, parcel or lot of land mentioned in said notice of sale and described as follows, to wit:

- 1) **LOT 13 BLK 4 HIDDEN VALLEY \$500.00**
 - 2) **LOT 19 BLK 13 PINEY CREEK #9 \$50.00**
- **CORRECTING BOOK 2670 PG 15**
 - **CORRECTING LEGAL**

In the County of Pittsburg, State of Oklahoma.

TO HAVE AND TO HOLD said described tract, parcel, or lot of land with the appurtenances thereunto belonging, to said Party of the Second Part, his heirs and assigns forever, in as full and ample manner as the County is empowered by law to sell the same.

IN TESTIMONY WHEREOF, the said **CHARLIE ROGERS** Chairman of the Board of County Commissioners of said County of Pittsburg, Oklahoma, has hereunto set his hand on the day and year aforesaid.



Chairman, Board of County Commissioners
Pittsburg County, State of Oklahoma

ACKNOWLEDGMENT

STATE OF OKLAHOMA
County of Pittsburg

Before me, Hope Trammell, the County Clerk in and for said County and State, on this the 2nd day of October 2023 personally appeared **CHARLIE ROGERS** known to be the duly qualified acting Chairman of the Board of County Commissioners of Pittsburg County, State of Oklahoma, and the identical person who executed the above and foregoing instrument, and acknowledged to me that he executed the same as his free and voluntary act and deed as such Chairman of said Board and as the free and voluntary act and deed of Pittsburg County, State of Oklahoma, for the uses and purposes therein set forth.

WITNESS my hand and seal the date and year last above mentioned
(seal)





County Clerk Pittsburg County, State of Oklahoma

COUNTY TREASURER'S TRANSCRIPT OF PROCEEDINGS
ON SALE OF COUNTY PROPERTY ACQUIRED AT RESALE FOR
APPROVAL OF THE BOARD OF COUNTY COMMISSIONERS

To the Honorable Board of County Commissioners, Pittsburg County, State of Oklahoma:

I, Jennifer Hackler, the undersigned County Treasurer, herewith tender my report of sale to Pittsburg Board of County Commissioners of the following described tract, parcel or lot of land, situated within said County and State, and hitherto acquired by the County at Resale, to-wit:

LOT 13 BLK 4 HIDDEN VALLEY \$500.00
LOT 19 BLK 13 PINEY CREEK #9 \$50.00

The proceedings had thus far toward consummation of said sale have been as follows:

On **AUGUST 2, 2023** an offer was made by **JOSEPH AND HEATHER PRETE**
1. to purchase the above-described property from the County for the sum of **\$200.00**

2. On receipt of said bid, I caused notice to be given by publication in the **McAlester News Capital Newspaper, published at McAlester, OK**, within said County and State, which notice was published once a week for three consecutive weeks preceding the sale, as follows:
1. **AUGUST 24, 2023**
2. **AUGUST 31, 2023**
3. **SEPTEMBER 7, 2023**

a copy of which notice and proof of publication is hereto attached disclosing the foregoing description of the property, the amount bid therefore in addition to all costs, the name of bidder, the date set for the proposed sale, a statement that said property would be sold at such price and to such bidder on the date specified, subject to approval by the Board of County Commissioners, unless higher bids were received on such date, and that the terms of sale were strictly for cash in hand.

3. On the **31st day of AUGUST, 2023**, the same being the date specified in said notice, I announced that the foregoing described property was about to be sold and would be sold to the highest competitive bidder for cash in hand or to the original bidder if there be no higher price offered, whereupon, including the bid and bidder named in the published notice; the following bids were submitted:

- (a) By **#1 JOSEPH AND HEATHER PRETE** for the sum of **\$ 550.00**
- (b) By # _____ for the sum of \$ _____
- (c) By # _____ for the sum of \$ _____
- (d) By # _____ for the sum of \$ _____
- (e) By # _____ for the sum of \$ _____

- 4. No further bids being offered; it was ascertained that:
 - (a) **#2 JOSEPH AND HEATHER PRETE** had offered the highest competitive bid.
 - (b) that the highest competitive bid was in the sum of **\$ 550.00**
 - (c) that the additional and separate charge for apportioned cost was **\$ 103.20**
 - (d) that the total to be paid, including deed, was the sum of **\$ 671.20**

5. Receipt is hereby acknowledged from the sum of **\$ 671.20**

SIX HUNDRED SEVENTY-ONE 20/100 the same being tender in full of the foregoing total bid and apportioned costs, and the same has been deposited in the County Treasurer's Depository Account pending approval of sale and issuance of deed.

6. Sale of the foregoing described property was declared made to **JOSEPH AND HEATHER PRETE** the foregoing highest bidder subject to approval of the Board of County Commissioners, at its discretion.

NOW, THEREFORE, I respectfully present this transcript of proceedings, attached to all papers, bids, and proofs relating to said sale for your approval of the sale herein made, and for your order directing the Chairman of your Board to consummate said sale by executing a deed conveying the above-described property in as full and complete a manner as the County is empowered to do, to the person hereinbefore named as the highest competitive bidder for said property.

Signed at McAlester, Oklahoma, this **12TH day of SEPTEMBER, 2023**

(Seal)



Joseph and Heather Prete
County Treasurer

ORDER OF BOARD OF COUNTY COMMISSIONERS RELATING
TO SALE OF COUNTY PROPERTY ACQUIRED AT RESALE

WHEREAS, the County Treasurer has presented to this Board the foregoing transcript of all his proceedings in said sale, with all papers and proofs relating to said sale, for the approval of this Board of County Commissioners, and This Board of County Commissioners being convened in the office of the County Clerk of said County and State on the date hereinafter set forth, WE HAVE CAREFULLY EXAMINED said transcript and proceedings, and find:

1. That _____

NO _____
Report and Approval
of
Sale
of
COUNTY PROPERTY
ACQUIRED AT RESALE
SOLD TO _____

Joseph and Heather Prete
STATE OF OKLAHOMA
County of Pittsburg

THEREFORE, so finding, the Board of County Commissioners of Pittsburg County, State of Oklahoma, does hereby order and direct that the foregoing sale be _____ approved; and the Chairman of said Board of County Commissioner is hereby ordered and directed:

to EXECUTE A DEED conveying the foregoing described property to **JOSEPH AND HEATHER PRETE**

in as full and complete a manner as the County is authorized to convey it; and the County Treasurer is ordered and directed upon the execution of said Deed to pay into the proper funds and accounts the monies heretofore received by him in consideration thereof.

Filed in the Office of County Clerk for record
this _____ day of _____ A.D., 20____
recorded in Book _____ Page _____

Done at ~~McAlester~~ Oklahoma, this **2nd** day of **Oct** 20 **23**

BY ORDER OF THE BOARD OF COUNTY COMMISSIONERS OF
Pittsburg County, State of Oklahoma

Chris B... Chairman
Ben St... Member

County Clerk

Deputy



Robert J. Hamrell
County Clerk

RESOLUTION

NO. 24-090

The Board of County Commissioners, Pittsburg County, Met in regular session Monday, October 2ND, 2023.

WHEREAS, the **KIOWA FIRE DEPARTMENT** wishes to cancel the following Purchase Order

10780 to Comdata dated May 30TH, 2023 in the amount of \$1,000.00 for Fuel.

WHEREAS, the purchase order was not used, therefore it is no longer needed.

THEREFORE BE IT RESOLVED, Pittsburg County Commissioners do hereby cancel Purchase Order 10780 for FY 2022-2023.


CHAIRMAN


MEMBER

MEMBER



ATTEST:


COUNTY CLERK

RESOLUTION

NO. 24-091

The Board of County Commissioners, Pittsburg County, Met in regular session
Monday, October 2ND, 2023.

WHEREAS, the **ASSESSORS OFFICE** wishes to cancel the following Purchase Orders

1814 to Hilton Garden Inn dated August 24TH, 2023 in the amount of \$312.00 for
Lodging.

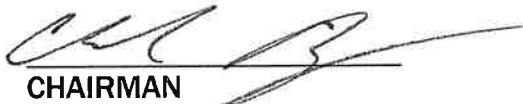
1815 to Hampton by Hilton dated August 24TH, 2023 in the amount of \$294.00 for
Lodging.

1816 to Hampton by Hilton dated August 24TH, 2023 in the amount of \$349.00 for
Lodging.

1817 to Hampton by Hilton dated August 24TH, 2023 in the amount of \$196.00 for
Lodging.

WHEREAS, the purchase orders were not used, therefore they are no longer needed.

THEREFORE BE IT RESOLVED, Pittsburg County Commissioners do hereby cancel
Purchase Orders 1814, 1815, 1816 and 1817 for FY 2023-2024.


CHAIRMAN


MEMBER

MEMBER



ATTEST:


COUNTY CLERK