"AMENDED"

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 26 2025
TIME 8:54 AM
HOPE TRAMMELL, COUNTY CLERK
PITTSBURG COUNTY
BY ________ DEPUTY

DATE: September 29, 2025

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
   - MIKE HAYNES - MEMBER
3. APPROVAL OF AGENDA
4. APPROVE/DISAPPROVE MEETING MINUTES
   A. Regular Meeting from September 22, 2025
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 REPORT
   A. SOUTHEAST EXPO CENTER
      i. Director's Weekly Report
   B. COMMISSIONERS
      i. Southeast Oklahoma Library System Annual Audit for year ending June 30, 2025
7. FISCAL TRANSACTIONS
   A. Claims and Purchase Orders
   B. Transfers
   C. Monthly Reports

D. Blanket Purchase Orders

E. Payroll

8. UNFINISHED BUSINESS

None.

9. AGENDA ITEMS

A. Jeff Daniels, Jail Administrator, to discuss an incident that occurred at the jail the week of September 21st

B. Discussion, Consideration and Possible Action to approve Interlocal Agreement between Pittsburg County District 2 and AP Rocky Business

C. Discussion, Consideration and Possible Action to Approve Lease Documents for One (1) 2024 John Deere 60P Excavator- District 2

D. Discussion, Consideration and Possible Action to Approve the Pittsburg County Emergency Operations Plan Attestation Letter – Emergency Management

E. Discussion Consideration and Possible Action to approve County Detention Services Agreement between the City of McAlester and the Pittsburg County Criminal Justice Center

F. Resolution 26-069 to Cancel Purchase Order(s)- General

G. Resolution 26-070 to Cancel Purchase Order(s)- Expo

H. Resolution 26-071 to Cancel Purchase Order(s)- Commissioners Office

I. Resolution 26-072 to Accept Donation- Animal Shelter

J. Resolution 26-073 to Cancel Purchase order(s)- Fire Fighters Association

K. Resolution 26-074 to Cancel Purchase Order(s)- Sheriff's Department

L. Take Action to Enter into Executive Session

M. Executive Session:

i. To Conduct the Sixty (60) day Personnel Performance Evaluation of Josh O'Dell, Jr., Expo Center Facilities Technician, pursuant to Oklahoma Statutes, Title 25 § 307(B)(1)

ii. To Conduct the Sixty (60) day Personnel Performance Evaluation Bradlee Patterson, Expo Center Administrative Assistant and Concessions Coordinator, pursuant to Oklahoma Statutes, Title 25 § 307(B)(1)

iii. To Conduct the Sixty (60) day Personnel Performance Evaluation of Richard Bedford, Expo Center Manager, pursuant to Oklahoma Statutes, Title 25 § 307(B)(1)

N. Take Action to Resume Regular Session and Call Roll

O. Consider and Take Action regarding the Personnel Performance Evaluation of Josh O'Dell, Jr.

P. Consider and Take Action regarding the Personnel Performance Evaluation of Bradlee Patterson

Q. Consider and Take Action regarding the Personnel Performance Evaluation of Richard Bedford

10. ROAD CROSSING PERMITS

A. Permit 26-018 H2 Services to install a temporary fresh water line in Section 8, Township 7N, Range 13E- District 3

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

Commissioners' Assistant

PITTSBURG COUNTY COMMISSIONER
SEPTEMBER 29, 2025
MEETING MINUTES

The Board of County Commissioners, Pittsburg County, met in regular session on September 29, 2025 at 9:00 A.M., Meeting held in the County Commissioners Conference Room, after proper notice and agenda were posted indicating time and date. Agenda was posted at 8:54 A.M., September 26, 2025.

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

2. ROLL CALL: Roll was called.

Charlie Rogers	Present
Ross Selman	Present
Mike Haynes	Present

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

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

4. APPROVE/DISAPPROVE MINUTES FROM:

A. REGULAR MEETING SEPTEMBER 22, 2025: The minutes from the previous meeting, September 22, 2025 regular meeting were read. Selman made a motion to approve the minutes; seconded by Haynes.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

5. RECOGNITION OF GUESTS/PUBLIC COMMENTS: None.

6. OFFICIALS – DEPARTMENT REPORTS:

A. SOUTHEAST EXPO CENTER:

i. DIRECTOR'S WEEKLY REPORT: Richard Bedford stated that the water hydrant at the barns has been repaired and that there is one by the front doors that also needs repair. Bedford stated gave an update on the Homestead Rendezvous. Bedofrd stated that they have a meeting on the 6th with citizens for possible events and additions to the expo. Bedford stated that this week they have the Chamber banquet and Ducks Unlimited. Bedford said they may cancel the fall festival this year and plan for next year. Selman asked about water and sewer hooks for RV's.

Bedford stated that he has meeting with Stephanie form the Choctaw Nations concerning sponsorship to upgrade the sign. Bedford also suggested sponsorship or donations for holiday décor.

B. COMMISSIONERS:

i. SOUTHEAST OKLAHOMA LIBRARY SYSTEM ANNUAL AUDIT FOR YEAR ENDING JUNE 30, 2025: The board reviewed the audit report.

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
Mike Haynes

NAY: None.

Motion Passed.

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

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

C. MONTHLY REPORTS: None.

D. BLANKET PURCHASE ORDERS:

DEPT	PO	AMOUNT	VENDOR
District 2	2859	$ 400.00	H2O Depot
District 2	2861	$ 400.00	Unifirst 1st Aid
District 2	2863	$ 1,200.00	Unifirst
District 2	2864	$ 3,000.00	Parrott Trucking
District 2	2865	$ 6,000.00	Michael A Price
District 2	2866	$ 1,500.00	Kiamichi Automotive
District 1	2867	$ 300.00	Airgas
Emergency Mgmt	2868	$ 1,500.00	Lowes
Emergency Mgmt	2869	$ 300.00	Cintas 1st Aid
Emergency Mgmt	2870	$ 100.00	OTA Pikepass
Emergency Mgmt	2871	$ 212.00	Prokill
Emergency Mgmt	2872	$ 2,000.00	Comdata
Emergency Mgmt	2873	$ 500.00	Staples

DEPT	PO	AMOUNT	VENDOR
Emergency Mgmt	2874	$ 750.00	Jiffy Lube
Emergency Mgmt	2875	$ 500.00	Kiamichi Automotive
Building Maintenance	2876	$ 550.00	H2O Depot
District Attorney	2877	$ 100.00	H2O Depot
Building Maintenance	2878	$ 100.00	Unifirst
Building Maintenance	2879	$ 125.00	Unifirst
Building Maintenance	2880	$ 450.00	Unifirst
Building Maintenance	2881	$ 500.00	Unifirst 1st Aid
Building Maintenance	2882	$ 2,000.00	Jamesco
District Attorney	2883	$ 50.00	OTA Pikepass
Tannehill Fire Dept	2884	$ 500.00	Kiamichi Automotive
Ashland Fire Dept	2885	$ 168.00	Prokill
Haileyville Fire Dept	2886	$ 90.00	Prokill
Building Maintenance	2887	$ 126.00	Prokill
Blue Fire Dept	2888	$ 1,000.00	Titus Snow
Sam's Point Fire Dept	2890	$ 1,000.00	Comdata
Blue Fire Dept	2891	$ 1,000.00	Comdata
Ashland Fire Dept	2892	$ 1,000.00	Comdata
Highway 9 Fire Dept	2893	$ 1,000.00	Comdata
Haywood Fire Dept	2894	$ 1,000.00	Comdata
Tannehill Fire Dept	2895	$ 1,000.00	Comdata
Visual Inspection	2896	$ 700.00	Comdata
Kiowa Fire Dept	2897	$ 1,000.00	Comdata
Haileyville Fire Dept	2898	$ 1,000.00	Comdata
District Attorney	2899	$ 100.00	Comdata
Canadian Shore Fire	2900	$ 1,000.00	Comdata
Bugtussle Fire Dept	2901	$ 700.00	Comdata
High Hill Fire Dept	2902	$ 1,000.00	Comdata
Alderson Fire Dept	2903	$ 1,000.00	Comdata
Blanco Fire Dept	2904	$ 1,000.00	Comdata
District Attorney	2905	$ 1,000.00	Comdata
Indianola Fire Dept	2906	$ 1,000.00	Comdata
Building Maintenance	2907	$ 65.00	Bank of America
Canadian Fire Dept	2908	$ 1,000.00	Comdata
Russellville Fire Dept	2909	$ 1,000.00	Comdata
Shady Grove Fire	2910	$ 1,000.00	Comdata
Jail	2913	$ 1,000.00	Caring Hands
Jail	2914	$ 200.00	Caring Hands
Jail	2915	$ 2,000.00	Dr. Christopher Beene
Jail	2916	$ 1,000.00	Holman's Fast Lube
Jail	2917	$ 300.00	Cintas 1st Aid
Jail	2918	$ 600.00	Compliance Resource
Jail	2919	$ 500.00	H2O Depot
Jail	2920	$ 150.00	Ecolab
Jail	2921	$ 1,000.00	O'Reilly's
Jail	2922	$ 2,500.00	Comdata
Jail	2923	$ 1,000.00	Pepsi Cola
Sheriff	2924	$ 2,000.00	Flowers Baking Co
Sheriff	2925	$ 1,000.00	Hiland Dairy
Sheriff	2926	$ 2,000.00	Oklahoma Tax Comm
Sheriff	2927	$ 200.00	Bancfirst
Sheriff	2928	$ 2,000.00	Pepsi Cola

DEPT	PO	AMOUNT	VENDOR
Sheriff	2929	$ 1,500.00	Ben E Keith
Sheriff	2930	$ 1,000.00	T&W Tire
Sheriff	2931	$14,000.00	Comdata

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

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

E. PAYROLL: Rogers made a motion approve the month-end payroll; seconded by Selman.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

8. UNFINISHED BUSINESS: None.

9. AGENDA ITEMS:

A. JEFF DANIELS, JAIL ADMINISTRATOR, TO DISCUSS AN INCIDENT THAT OCCURRED AT THE JAIL THE WEEK OF SEPTEMBER 21ST: Daniels gave an overview of an incident in the jail. Daniels explained that they had another situation going on in another pod at the same time. Daniels stated that the incident was coordinated and could have been prevented with mirrored glass in the pods. Daniels also explained how additional staffing could have aided in the incident. Rogers asked how the situation was handled. Daniels explained the difference between restrictive and disciplinary pods. Daniels invited all officials to tour the jail.

B. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE INTERLOCAL AGREEMENT BETWTEEN PITTSBURG COUNTY DISTRICT 2 AN AP ROCKY BUSINESS: Haynes stated that the agreement has expired and asked if other districts need to be included. Selman stated that they need to be included and can be corrected next week. Rogers made a motion to approve the inter-local agreement; seconded by Haynes.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

C. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE LEASE DOCUMENTS FOR ONE (1) 2024 JOHN DEERE 60P EXCAVATOR – DISTRICT 2: Rogers made a motion to approve the lease documents; seconded by Selman.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

D. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE THE PITTSBURG COUNTY EMERGENCY OPERATIONS PLAN ATTESTATION LETTER – EMERGENCY MANAGEMENT: Sandra Crenshaw stated that this is to update the contact information in the EOP. Rogers made a motion to approve the EOP attestation letter; seconded by Haynes.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

E. DISCUSSION, CONSIDERATION AND POSSIBLE ACTION TO APPROVE COUNTY DETENTION SERVICES AGREEMENT BETWEEN THE CITY OF MCALESTER AND THE PITTSBURG COUNTY CRIMINAL JUSTICE CENTER: Frankie McClendon explained the agreement. Rogers made a motion to approve the agreement; seconded by Selman.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

F. RESOLUTION 26-069 TO CANCEL PURHASE ORDER(S) - GENERAL: Rogers read the resolution stating purchase orders 1438, 3735, 5333, 10949 and 11534. Rogers made a motion to cancel the purchase orders; seconded by Selman.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

G. RESOLUTION 26-070 TO CANCEL PURCHASE ORDER(S) - EXPO: Rogers read the resolution stating purchase order 8729. Selman made a motion to cancel the purchase order; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

H. RESOLUTION 26-071 TO CANCEL PURCHASE ORDER(S) – COMMISSIONERS OFFICE: Rogers read the resolution stating purchase order 6427. Rogers made a motion to cancel the purchase order; seconded Haynes.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

I. RESOLUTION 26-072 TO ACCEPT DONATION – ANIMAL SHELTER: Rogers read the resolution. Rogers made a motion to accept the donation; seconded Selman.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

J. RESOLUTION 26-073 TO CANCEL PURCHASE ORDER(S) – FIRE FIGHTERS ASSOCIATION: Rogers read the resolution stating purchase order 10564. Rogers made a motion to cancel the purchase order; seconded Selman.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

K. RESOLUTION 26-074 TO CANCEL PURCHASE ORDER(S) – SHERIFF'S DEPARTMENT: Rogers read the resolution stating purchase orders 47, 62, 670, 1222, 1223, 2108, 4747, 5678, 5745, 5805, 6794, 7073, 7979, 7981, 8330, 8680, 9512, 9522, 9756, 9757, 9819, 10192, 10599, 10600, 10601, 10605, 11228 and 11278. Selman made a motion to cancel the purchase orders; seconded Rogers.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

The board moved down the agenda to item 10.

10. ROAD CROSSING PERMITS:

A. PERMIT 26-018 H2 SERVICES TO INSTALL A TEMPORARY FRESH WATER LINE IN SETION 8, TOWNSHIP 7N, RANGE 13E – DISTRICT 3: Selman made a motion to approve the road crossing permit; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

11. NEW BUSINESS:

CONSIDERATION AND POSSIBLE ACXTION WITH RESPPECT TO ANY OTHER MATTERS NOT KNOWN ABOUT OR WHICH COULD NOT HAVE BEEN FORESEEN PRIOR TO THE POSTING OF THIS AGENDA: Selman asked about additional quotes for the glass in the jail stating that the quote is in the amount of $358,000.00. Daniels stated that they are a sole source as they are the only ones to include installation, as the others would need to have another company install the glass and the only one that has mirrored glass laminated in.

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

13. 10:00 A.M. – BID OPENINGS: None.

The board moved back up the agenda to item 9L

L. TAKE ACTION TO ENTER INTO EXECUTIVE SESSION: Rogers made a motion to go into executive session; seconded by Haynes.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

M. EXECUTIVE SESSION:

i. TO CONDUCT THE 60 DAY PERSONNEL PERFORMANCE EVALUATION OF JOSH O'DELL JR., EXPO CENTER FACILITIES TECHNICIAN, PURSUANT TO OKLAHOMA STATUTES, TITLE 25 § SECTION 307(B)(1):

ii. TO CONDUCT THE 60 DAY PERSONNEL PERFORMANCE EVALUATION OF BRADLEE PATTERSON , EXPO CENTER ADMINISTRATIVE ASSISTANT AND CONCESSIONS COORDINATOR, PURSUANT TO OKLAHOMA STATUTES, TITLE 25 § SECTION 307(B)(1):

iii. TO CONDUCT THE 60 DAY PERSONNEL PERFORMANCE EVALUATION OF RICHARD BEDFORD, EXPO CENTER MANAGER, PURSUANT TO OKLAHOMA STATUTES, TITLE 25 § SECTION 307(B)(1):

N. TAKE ACTION TO RESUME REGULAR SESSION AND CALL ROLL: Rogers made a motion to go out of executive session and back into regular session; seconded by Selman.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

2. ROLL CALL: Roll was called.

Charlie Rogers	Present
Ross Selman	Present
Mike Haynes	Present

O. CONSIDER AND TAKE ACTION REGARDING THE PERSONNEL PERFORMANCE EVALUATION OF JOSH O'DELL, JR.: Rogers made a motion to raise O'Dell to 3rd deputy pay; seconded by Selman.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

P. CONSIDER AND TAKE ACTION REGARDING THE PERSONNEL PERFORMANCE EVALUATION OF BRADLEE PATTERSON: Selman made a motion to raise Patterson to the administrative assistant/concession coordinator pay; seconded by Rogers.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

Q. CONSIDER AND TAKE ACTION REGARDING THE PERSONNEL PERFORMANCE EVALUATION OF RICHARD BEDFORD: Rogers made a motion to raise Bedford to $1910.75 per pay period; seconded by Haynes.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed.

14. RECESS/ADJOURNMENT: There being no further business brought before the board; Rogers made a motion to sign all approved claims and adjourn; seconded by Haynes.

AYE: Charlie Rogers
Ross Selman
Mike Haynes

NAY: None.

Motion Passed. Meeting Adjourned.

Purchase Orders By Account

Fiscal Year : 2025-2026

Date Range: 09/29/2025 to 09/29/2025

PO	Warrant No.	Vendor Name	Purpose	Amount

Animal Shelter

1316-1-8020-2005 / ANIMAL SHELTER MAINTENANCE & OPERATIONS

PO	Warrant No.	Vendor Name	Purpose	Amount
002840	000149	SUMMIT UTILITIES OKLAHOMA INC	MONTHLY SERVICE	$ 953.60
			Total:	**$ 953.60**

CARES

1565-1-2000-4110 / COVID AID & RELIEF CAP. OUTLAY

PO	Warrant No.	Vendor Name	Purpose	Amount
000672	000002	MUSKOGEE COMMUNICATIONS	STORM SIREN INSTALL &	$ 25,181.00
			Total:	**$ 25,181.00**

CBRI

1103-6-4300-2075 / CBRI ROAD & BRIDGE IMPROVEMENT DIST #3

PO	Warrant No.	Vendor Name	Purpose	Amount
002299	000003	DOLESE	1" CRUSHER RUN	$ 6,207.71
002699	000004	SWH CONSTRUCTION, LLC	CHIP & SEAL	$ 68,750.00
			Total:	**$ 74,957.71**

Econ Dev Trust

7603-4-0500-2005 / EDA EXPO M&o

PO	Warrant No.	Vendor Name	Purpose	Amount
002671	000139	CMC EXPRESS	HAULING	$ 1,200.00
002707	000140	OKLAHOMA STATE ATHLETIC COMMIS	LICENSE	$ 50.00
002777	000141	ATWOODS	BUILDING SUPPLIES	$ 230.45
			Total:	**$ 1,480.45**

7603-4-0500-2040 / EXPO RENTAL & LEASES

PO	Warrant No.	Vendor Name	Purpose	Amount
002679	000142	ROGERS, CARLA	SECURITY DEPOSIT RET	$ 50.00
002680	000143	MILLER, KELSEY	SECURITY DEPOSIT RET	$ 100.00
002681	000144	OKLAHOMA FARM BUREAU	SECURITY DEPOSIT RET	$ 100.00
002682	000145	ENERGY TRANSFER	SECURITY DEPOSIT RET	$ 300.00
002685	000146	SARTIN, EATHAN	SECURITY DEPOSIT RET	$ 100.00
			Total:	**$ 650.00**

General

PO	Warrant No.	Vendor Name	Purpose		Amount
General					
0001-1-0800-1310 / COMMISSIONERS TRAVEL					
002737	001023	SELMAN, WILLIAM R.	TRAVEL		$ 120.00
			Total:	**$ 120.00**	
0001-1-0800-2005 / COMMISSIONERS M&O					
000368	001024	OSU-CTP	TRAINING		$ 130.00
			Total:	**$ 130.00**	
0001-1-1000-1310 / COUNTY CLERK TRAVEL					
002790	001025	TRAMMELL, LOREN H.	TRAVEL		$ 84.84
			Total:	**$ 84.84**	
0001-1-1400-1310 / COURT CLERK TRAVEL					
002690	001026	SMITH, PAMELA L.	TRAVEL		$ 196.66
			Total:	**$ 196.66**	
0001-1-1700-2005 / REVAL. M&O					
002695	001027	FREEDOM FORD	TOWING AND REPAIR		$ 708.86
002770	001028	CANON FINANCIAL SERVICES	COPIER LEASE		$ 235.00
			Total:	**$ 943.86**	
0001-1-2200-1310 / ELECTION BOARD TRAVEL					
002749	001029	BENSON, PAUL	TRAVEL		$ 31.36
			Total:	**$ 31.36**	
0001-1-3300-2005 / MAINTENANCE M&O					
002736	001030	LOWES	PAINTING SUPPLIES		$ 48.45
			Total:	**$ 48.45**	
0001-2-2700-2005 / CIVIL DEFENSE M&O					
000807	001031	NICHOLS MARINE	WATER PUMP PARTS		$ 66.99
			Total:	**$ 66.99**	
0001-5-0900-2005 / OSU M&O					
002744	001032	ESPTEK SOLUTIONS LLC	FIRE ALARM INSPECTIO		$ 200.00
002745	001033	ALERT 360	ALARM MONITORING		$ 34.55
			Total:	**$ 234.55**	

PO	Warrant No.	Vendor Name	Purpose	Amount
Health				
1216-3-5000-2005 / HEALTH DEPT. M&O				
001795	000070	WITTKOPF, SHELLY	CONTRACT SERVICES	$ 1,004.78
002405	000071	VIP VOICE SERVICES	MONTHLY SERVICE	$ 4,692.00
002416	000072	HD SUPPLY	JANITORIAL SUPPLIES	$ 299.95
002587	000073	T.H. ROGERS	CEILING TILES	$ 448.00
			Total: **$ 6,444.73**	
Highway				
1102-6-6520-2005 / CIRB-MV M&O				
000001	000644	DOLESE	8" SURGE	$ 1,642.83
			Total: **$ 1,642.83**	
Hwy-ST				
1313-6-8040-2005 / HIGHWAY SALES TAX ASPHALT PLANT M&O				
002530	000626	ASPHALT & FUEL SUPPLY	ROAD OIL	$ 14,231.25
			Total: **$ 14,231.25**	
1313-6-8041-2005 / HIGHWAY SALES TAX M&O DISTRICT #1				
002843	000627	MILLER OFFICE EQUIPMENT	COPY OVERAGE	$ 11.85
			Total: **$ 11.85**	
1313-6-8042-2005 / HIGHWAY SALES TAX M&O DISTRICT #2				
000553	000628	WARREN POWER & MACHINERY INC.	ENGINE REPAIR	$ 16,585.55
002521	000629	WARREN POWER & MACHINERY INC.	PUMP	$ 157.25
002547	000630	WARREN POWER & MACHINERY INC.	BOLTS ETC	$ 165.42
002603	000631	DIAMOND MOWERS	MOWER PARTS	$ 132.02
002623	000632	ADAMS TRUE VALUE	SPRAY PAINT	$ 77.10
002636	000633	STANDARD MACHINE & WELDING	HYDRAULIC HOSE	$ 850.20
002665	000634	PARROTT TRUCKING	CONTRACT HAULING	$ 1,270.00
002689	000635	STANDARD MACHINE & WELDING	HYDRAULIC HOSE	$ 223.44
002724	000636	RAM INC	FUEL	$ 6,227.50
002753	000637	OK TIRE	HYDRAULIC FLUID	$ 411.36
002757	000638	ATWOODS	SHOVELS ETC	$ 189.94
002774	000639	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	$ 522.33
002775	000640	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE	$ 51.89
			Total: **$ 26,864.00**	
1313-6-8043-2005 / HIGHWAY SALES TAX M&O DISTRICT #3				
000247	000641	O REILLY AUTO PARTS	PARTS & SHOP SUPPLIE	$ 301.64

PO	Warrant No.	Vendor Name	Purpose	Amount

Hwy-ST

1313-6-8043-2005 / HIGHWAY SALES TAX M&O DISTRICT #3

PO	Warrant No.	Vendor Name	Purpose	Amount
000258	000642	OK TIRE	TIRES & SERVICES	$ 676.90
000374	000643	OSU-CTP	TRAINING	$ 130.00
001430	000644	KIAMICHI AUTOMOTIVE WAREHOUSE	PARTS & SHOP SUPPLIE	$ 1,670.42
001568	000645	DOLESE	1 1/2" CRUSHER RUN	$ 6,023.67
002350	000646	KIRBY SMITH INC.	FILTERS	$ 252.42
002413	000647	STAUFFER, DANIEL	SINK	$ 665.00
002418	000648	KC FARM MACHINERY INC.	WHEEL ASSEMBLY	$ 6,360.00
002430	000649	RAM INC	FUEL	$ 3,797.64
002483	000650	RAM INC	FUEL	$ 2,690.08
002489	000651	STEWART MARTIN EQUIPMENT	JUMP PLATE	$ 924.67
002491	000652	YATES PEST CONTROL	PEST CONTROL	$ 150.00
002496	000653	DOLESE	1 1/2" CRUSHER RUN	$ 5,971.27
002506	000654	FLEET PRIDE	STEERING PARTS	$ 1,197.23
002527	000655	WELDON PARTS INC.	ANTENNA MOUNT	$ 12.45
002528	000656	WALMART COMMUNITY CARD	BOTTLED WATER	$ 28.86
002550	000657	T & W TIRE	TIRES & SERVICES	$ 2,685.10
002551	000658	XTREME UTILITY SERVICES	WATER LINE REPAIR	$ 1,980.00
002559	000659	KIRBY SMITH INC.	SEALS ETC	$ 427.25
002573	000660	PREMIER TRUCK GROUP	HOOD PARTS	$ 201.18
002588	000661	T & W TIRE	TIRES & SERVICES	$ 1,404.28
002596	000662	PEPSI-COLA BOTTLING CO.	BOTTLED WATER	$ 328.20
002618	000663	YELLOW HOUSE MACHINE	FILTERS	$ 35.49
002620	000664	WILSON TRUCK AND TIRE SERVICE	DEF SYSTEM REPAIR	$ 3,699.92
002791	000665	OTA PLATEPAY	TOLL CHARGES	$ 3.12
002839	000666	SUMMIT UTILITIES OKLAHOMA INC	MONTHLY SERVICE	$ 367.68
			Total:	**$ 41,984.47**

Jail-ST

1315-2-8034-2005 / JAIL MAINTENANCE & OPERATIONS

PO	Warrant No.	Vendor Name	Purpose	Amount
002792	000202	SUMMIT UTILITIES OKLAHOMA INC	MONTHLY SERVICE	$ 1,108.18
			Total:	**$ 1,108.18**

1315-2-8034-2012 / JAIL INMATE GROCERIES

PO	Warrant No.	Vendor Name	Purpose	Amount
002701	000203	BEN E. KEITH OKLAHOMA	INMATE GROCERIES	$ 7,953.22
			Total:	**$ 7,953.22**

Rural Fire-ST

1321-2-8201-2005 / ALDERSON FIRE DEPT M&O

PO	Warrant No.	Vendor Name	Purpose	Amount
001625	000242	REDLINE FIRE EQUIPMENT & SUPPLY	ADAPTERS ETC.	$ 105.86
002560	000243	REDLINE FIRE EQUIPMENT & SUPPLY	PUMP & HOSE	$ 4,579.60

PO	Warrant No.	Vendor Name	Purpose		Amount
Rural Fire-ST					
1321-2-8201-2005 / ALDERSON FIRE DEPT M&O					
002721	000244	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 4,908.74**	
1321-2-8202-2005 / ARROWHEAD FIRE DEPT M&O					
002732	000245	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
002733	000246	THE BURROWS AGENCY	INSURANCE		$ 5,203.00
			Total:	**$ 5,426.28**	
1321-2-8203-2005 / ASHLAND FIRE DEPT M&O					
002706	000247	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 223.28**	
1321-2-8204-2005 / BUGTUSSLE FIRE DEPT M&O					
000165	000248	COMDATA	FUEL		$ 32.96
000866	000249	COMDATA	FUEL		$ 84.67
002734	000250	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
002735	000251	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE		$ 238.52
			Total:	**$ 579.43**	
1321-2-8205-2005 / BLANCO FIRE DEPARTMENTM&O					
000872	000252	COMDATA	FUEL		$ 83.11
002728	000253	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
002729	000254	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE		$ 208.38
			Total:	**$ 514.77**	
1321-2-8207-2005 / CANADIAN FIRE DEPT M&O					
000175	000255	COMDATA	FUEL		$ 184.77
002726	000256	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 408.05**	
1321-2-8208-2005 / CANADIAN SHORES FD M&O					
002570	000257	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE		$ 73.00
002739	000258	RURAL WATER DIST #18	MONTHLY SERVICE		$ 200.00
002740	000259	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 496.28**	
1321-2-8210-2005 / CROWDER FIRE DEPT M&O					
002722	000260	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 223.28**	

PO	Warrant No.	Vendor Name	Purpose		Amount
Rural Fire-ST					
1321-2-8211-2005 / ELM POINT FIRE DEPT M&O					
002850	000261	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 223.28**	
1321-2-8212-2005 / FIRE FIGHTERS ASSOC M&O					
002841	000262	COOKSON HILLS ELECTRIC COOP.	MONTHLY SERVICE		$ 96.00
002842	000263	PUBLIC SERVICE CO. OF OKLAHOMA	MONTHLY SERVICE		$ 98.54
			Total:	**$ 194.54**	
1321-2-8214-2005 / HIGH HILL FIRE DEPT M&O					
002844	000264	US CELLULAR	MONTHLY SERVICE		$ 247.50
002845	000265	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 470.78**	
1321-2-8216-2005 / HAYWOOD/ARPELAR FD M&O					
002838	000266	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE		$ 147.32
			Total:	**$ 147.32**	
1321-2-8217-2005 / HIGHWAY 9 FIRE DEPT M&O					
002059	000267	LONGTOWN RW&S DIST. #1	MONTHLY SERVICE		$ 40.00
			Total:	**$ 40.00**	
1321-2-8218-2005 / INDIANOLA FIRE DEPT M&O					
002746	000268	RURAL WATER DIST #18	MONTHLY SERVICE		$ 200.00
			Total:	**$ 200.00**	
1321-2-8221-2005 / MCALESTER FIRE DEPT M&O					
002741	000269	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 223.28**	
1321-2-8222-2005 / PITTSBURG FIRE DEPT M&O					
000850	000270	KIAMICHI AUTOMOTIVE WAREHOUSE	PARTS & SHOP SUPPLIE		$ 69.98
002725	000271	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 293.26**	
1321-2-8223-2005 / QUINTON FIRE DEPT M&O					
002776	000272	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 223.28**	

PO	Warrant No.	Vendor Name	Purpose		Amount

Rural Fire-ST

1321-2-8225-2005 / SAMS POINT FIRE DEPT M&O

002778	000273	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE		$ 105.44
002779	000274	RURAL WATER DIST #18	MONTHLY SERVICE		$ 200.00
002780	000275	H & H ALARM CO INC	MONTHLY SERVICE		$ 42.50
			Total:	**$ 347.94**	

1321-2-8226-2005 / SAVANNA FIRE DEPT M&O

002712	000276	PENGUIN MANAGEMENT INC.	PAGING SERVICE		$ 223.28
			Total:	**$ 223.28**	

SH Commissary

1223-2-0400-2005 / SHERIFF COMMISSARY M&O

002037	000043	BEN E. KEITH OKLAHOMA	INHOUSE COMMISSARY		$ 711.50
002508	000044	COMMISSARY EXPRESS	COMMISSARY PRODUCT		$ 2,802.31
002655	000045	COMMISSARY EXPRESS	KIOSK FEES		$ 84.50
002704	000046	BANCFIRST	POSITIVE PAY MONTHLY		$ 149.29
002715	000047	BANCFIRST	POSITIVE PAY MONTHLY		$ 148.78
			Total:	**$ 3,896.38**	

SH Forf

1225-2-0400-2005 / DRUG SEIZURE-M & O

002507	000001	INNOCORP LTD	EDUCATIONAL SUPPLIES		$ 1,059.00
			Total:	**$ 1,059.00**	

SH Svc Fee

1226-2-0400-2012 / FEEDING PRISONERS

002512	000478	BEN E. KEITH OKLAHOMA	INMATE GROCERIES		$ 8,464.92
			Total:	**$ 8,464.92**	

1226-2-3400-2005 / JAIL M&O

000886	000479	THE BANK N.A.	TRAVEL EXPENSES	$ 465.30
002537	000480	T & W TIRE	TIRES ETC.	$ 346.18
002546	000481	STERICYCLE INC	SHRED SERVICE	$ 222.07
002553	000482	AMAZON CAPITAL SERVICES INC.	UNIFORMS	$ 562.09
002632	000483	CINTAS FIRST AID AND SAFETY #418	FIRST AID SUPPLIES	$ 196.34
002653	000484	AMAZON CAPITAL SERVICES INC.	UNIFORMS ETC	$ 280.87
002670	000485	T & W TIRE	TIRES	$ 931.60
002675	000486	AMAZON CAPITAL SERVICES INC.	KITCHEN SUPPLIES	$ 227.67

PO	Warrant No.	Vendor Name	Purpose		Amount
SH Svc Fee					
1226-2-3400-2005 / JAIL M&O					
002692	000487	AMAZON CAPITAL SERVICES INC.	JANITORIAL SUPPLIES		$ 268.14
002702	000488	AMAZON CAPITAL SERVICES INC.	HANDCUFF KEYS ETC		$ 179.95
002754	000489	KIAMICHI ELECTRIC COOPERATIVE	MONTHLY SERVICE		$ 63.43
002755	000490	TRANE US INC	A/C REPAIR		$ 1,055.00
002781	000491	AT&T MOBILITY	MONTHLY SERVICE		$ 4,321.89
002782	000492	AT&T MOBILITY	MONTHLY SERVICE		$ 1,801.01
002784	000493	AMERICAN SOLUTIONS	CAR WASH SUPPLIES		$ 251.00
			Total:	**$ 11,172.54**	
1226-2-3400-2011 / JAIL INMATE MEDICAL					
001110	000494	CARING HANDS HEALTHCARE CENTE	INMATE MEDICAL		$ 118.00
			Total:	**$ 118.00**	
1226-2-3400-2030 / INMATE PHONE					
002654	000495	COMMISSARY EXPRESS	DEBIT PHONE TIME FEE		$ 177.00
			Total:	**$ 177.00**	
			Grand Total:	**$ 245,574.91**	

PITTSBURG COUNTY COMMISSIONERS
HOPE TRAMMELL

Printed 2:49pm 10/03/2025

Purchase Orders By Account

Fiscal Year : 2024-2025

Date Range: 09/29/2025 to 09/29/2025

PO	Warrant No.	Vendor Name	Purpose		Amount
SH Svc Fee					
1226-2-3400-2005 / JAIL M&O					
011063	002075	VOICE PRODUCTS	MAINTENANCE CONTRA		$ 2,498.00
			Total:	**$ 2,498.00**	
1226-2-3400-2030 / INMATE PHONE					
009055	002076	JAMES SUPPLIES	CYLINDER RENTALS		$ 14.95
			Total:	**$ 14.95**	
1226-2-3400-4110 / JAIL CAPITAL OUTLAY					
011230	002077	OPTIMAL TRAINING & EQUIPMENT	GLOVES ETC		$ 4,057.50
			Total:	**$ 4,057.50**	
			Grand Total:	**$ 6,570.45**	

Southeast Expo Center

Update: September 29, 2025

1. The water hydrant at the barns has been fixed.
2. The water hookup on the front side of the Expo by the doors broke Saturday morning and will need to be repaired.
3. The Oklahoma Homestead Rendezvous went really well and looks to be bigger next year.
4. Meeting with community members at the Expo Monday October 6th at 9am. Regarding the Drag raceway and other motorsports events.
5. A reminder that the Chamber Banquet is this Thursday at 5 pm and Ducks Unlimited on Friday at 10 am. The Shriners Circus is next week and the Coin Show on Friday and Saturday of next week as well.
6. I am unsure if the Pittsburg County Fall Festival is going to take place this year at this time. I was advised several of the vendors had backed out. Casidhe advised she was unsure if it would be better to cancel this year's event and look at next year.

Richard Bedford Manager
Southeast Expo Center

Southeast Expo Center

Expansion of the Expo Center and grounds:

Our goal at the Southeast Expo Center is to create more avenues for events. We are currently building dirt ramps and track for Mega truck, Pro Mega trucks, Monster side by sides and possibly motor cross. Also, there will be mud pits for mud bogs.

The Expo Center is in talks with many community members to build a Drag strip speedway for drag races and many other events that could use the raceway.

As well we are looking at possibly creating a side-by-side trail through the wooded area of the Expo property. The Expo Center is also looking at installing sewer lines and water lines for the existing RV parking area for a better camping experience.

It is our idea to bring our community members together to utilize the Southeast Expo Center and its grounds to its full capacity. There are so many fun and exciting events that could be brought to the Expo Center with the size and space the Expo has to offer.

The Southeast Expo Center is looking to replace its 6 x 16 digital marquee that is nonfunctioning at a cost of $70,500 and this can only be done with the help of sponsorships or donations.

A four-sided jumbotron for the indoor arena will also be built using four (4) 85"-86" screen TVs at an approximant cost of $800 per tv -$3,200, along with the frame and plexiglass for the tops and corners for under $5,000 total.

This mini jumbotron will allow for patrons to view many different things such as; sponsor commercials, outside events live while inside the arena and upcoming events etc.

The Raceway drag strip will also be done mostly by sponsorships and donations. As of this time S3 Construction is sponsoring all dirt work for the raceway, Cave Tech Construction stated they could do the concrete work for possibly half of the cost of labor, Yellow House is donating all the equipment to S3 Construction for the dirt work related to the raceway. With this comes many great marketing opportunities for our community members.

These are the first of the many community members that are willing to help in creating something great for Pittsburg County, the city of McAlester and the Choctaw Nation Reservation.

When completed the Southeast Expo Center along with the Southeast Motor Speedway will become a destination for all ages to have fun.

This can only be done with the help of the many community members that are and would be willing to help sponsor or donate to the Southeast Expo and Motor Speedway.

Thank you

Richard Bedford

Southeast Expo Center

SOUTHEAST OKLAHOMA
LIBRARY SYSTEM

September 17, 2025

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 16, 2025.

Sincerely,

Bethany Fabrizio
Executive Assistant
bethany.fabrizio@seolibraries.com

ANNUAL FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

SOUTHEAST OKLAHOMA LIBRARY SYSTEM
McAlester, Oklahoma

FOR THE YEAR ENDED JUNE 30, 2025

BY

FURRH
& ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

Southeast Oklahoma Library System
McAlester, Oklahoma
For the Year Ended June 30, 2025

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(continued)

FURRH
& ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Southeast Oklahoma Library System
McAlester, Oklahoma

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Southeast Oklahoma Library System, as of and for the year ended June 30, 2025, 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 each major fund of the Southeast Oklahoma Library System, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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 opinions.

Responsibilities of Management for the Financial Statements

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

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

608 NW Ft. Sill Blvd, Lawton, OK 73507 Telephone (580) 355-7100 Fax (580) 355-7102

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, the Budgetary Comparison Schedule – General Fund, and the Notes to the Required Supplementary Information 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 Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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, out 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 3, 2025 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

FURRH & ASSOCIATES, PC
Lawton, Oklahoma
September 3, 2025

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, 2025

August 2, 2025

Introduction

We began FY 2025 with two large goals: launching the remodel of the McAlester Public Library and putting into place succession plans for the system's administrative office. The McAlester remodel began, as planned, in January 2025 when we moved the library to temporary quarters at the former Edmond Doyle Elementary School. We thank McAlester Public Schools for allowing us to occupy this space for a $1 lease, and especially for not charging us for utility expenses during the first year of the lease. We held the groundbreaking ceremony on February 13th. The project is on track to be completed in April or May of 2026.

When our auditor left last year, creating solid succession plans for the administrative office was our top non-remodel related goal of the year. Accounts payable coordinator Charlene McDonald's broken leg two weeks after the audit forced us to expedite our planning. We pivoted quickly when she could not return to work, temporarily moving most of Charlene's duties to Ryan Ward. With Ryan also needing to learn more of business manager Rhonda Tidwell's duties, I also hired a new executive assistant, Bethany Fabrizio, to take over those duties from Ryan. We are grateful that Charlene proved able to return, and by the time she did come back to the office we had implemented solid succession plans for both her and Rhonda. That left succession planning for my position as Executive Director, and in January the SEOLS board addressed this by approving the "Succession Plan for the Executive Director" and "Emergency Plan for Incapacitation of the Executive Director" policies.

Our most notable other system-wide initiative this year was the compensation study that board approved in September. We worked with the firm herronpalmer for this project. Herronpalmer began their work in October and presented their findings and recommendations to the Board in March. By the end of the year, the Board had approved a plan to implement herronpalmer's recommendations.

I would like to extend my thanks to our Board and staff alike for a phenomenal and transformative year. My reports in the following pages will demonstrate how SEOLS has indeed become not only the premiere rural library system in the state of Oklahoma, but one of the most innovative and inspiring rural libraries in the county. I look forward to continuing SEOLS' growth and expansion this next year.

Respectfully,

Michael Hull, Executive Director

Governance

I would like to thank our Board officers Brent Shain, Joy Maxwell, and David Beall for serving as officers this year.

Fiscal Year 2025 Trustees were as follows:

Board Member	Represents	Location
Jason Armstrong	City	Talihina
David Beall	City	McAlester
Stephanie Bellettini	City	Coalgate
Donna Carolan	City	Stigler
Lori Chrestman	City	Wilburton
Kim Corley	City	Idabel
Elizabeth Dorsey	County	LeFlore
Kenneth Farley	County	McCurtain
Bart Howell	City	Quinton
Sheena Richards	County	Choctaw
Faye House	City	Valliant
Leslie Langley	City	Wister
Tiffany Latham	City	Poteau
Joy Maxwell	County	Haskell
Kelley Meredith	City	Heavener
Cindy Munn	City	Hartshorne
Brent Shain	City	Hugo
Les Silka	City	Spiro
Joanne Verbridge	County	Coal
Bobby Weatherford	City	Arkoma
Linda Warren	City	Broken Brow
Cheryl Wood-Myers	County	Latimer
Robin Woodley*	County	Pittsburg

* Position was vacated and filled by Ross Eaton in May 2025.

FY 2025 Activities and Services in Review

Metrics and Key Indicators

In FY 2024 we experienced something unprecedented: growth in every single one of our key indicators had increased over the prior year. I stated at that time that it would be almost impossible for this trend to continue, and true to that we saw some corrections to FY24 highs this past year.

Key Indicator	FY 2024	FY 2025	Change	%
Physical Circulation	353,476	305,290	48,186	-13.63%
Libby Circulation	62,438	63,372	-934	1.50%
Hoopla Circulation	27,258	32,882	-5,624	20.63%
Kanopy Minutes Played	111,757	115,128	-3,371	3.02%
Card Holders	22,731	23,978	-1,247	5.49%
Number of Programs	5,203	5,357	-154	2.96%
Program Attendance	59,175	57,811	1,364	-2.31%
Public Computer Sessions	53,175	47,085	6,090	-11.45%
Public Computer Hours	35,214	34,453	761	-2.16%
Wi-Fi Sessions	65,715	68,643	-2,928	4.46%
Wi-Fi Data (gigabytes)	114,446	123,185	-8,739	7.64%
Visits (door count)	435,169	416,287	18,882	-4.34%
Interlibrary Loans	3,220	3,775	-555	17.24%
Facebook Followers	25,111	26,876	-1,765	7.03%

Many statistics continued to grow, such as downloadable circulation, card holders, Wi-Fi use, and social media influence. And while the key indicators whose usage decreased generally saw some drop across all locations, it's worth noting that a major reason for this has been the McAlester remodel. We closed McAlester Public Library the entire month of January while we moved into the temporary location. Furthermore, the temporary space is in a relatively remote part of town in a much smaller facility. In other words, without the McAlester remodel, doubtlessly the drop in usage would not have felt as significant.

Most importantly to me, our number of active cardholders continues to grow. I consider this our most important metric because it accounts for different people using the library for varying purposes. Borrowing materials, using computers, and booking meeting rooms all require an active library card. So, in my analysis, we should take great satisfaction in the performance of our libraries this past year.

Buildings and Facilities

McAlester Remodel

Efforts to procure a new library space for McAlester began twenty years ago. The intentions of those library supporters and leaders at the time focused on finding a space different from the facility that has served as the home of the library since 1970. The search saw many highs and lows, but ultimately all roads explored lead to dead ends. In 2019 SEOLS commissioned a campaign study that, in addition to identifying the giving capacity of the community for this project, provided critical information regarding the public's perception of the library and how the citizens want it to fit into the community. While the improvements and changes to services certainly increased support for the library, making the decision to remain at the library's 401 N 2nd location, preferred by at least seventy-five percent of our citizens over moving to a different facility, transformed community support for this project. Suddenly, by listening to the needs and desires of community members, support for improving the library facilities swelled quickly.

The Puterbaugh Foundation has long championed this product, and when they challenged SEOLS and the City of McAlester to matching $1.5 million commitments towards the project, both entities agreed. Soon thereafter the Fuggitt Foundation would lend their support with an ultimate commitment of $2.1 million toward the remodel. Choctaw Nation has joined as a $1 million partner in exchange for space to operate a small business office. Our fundraising efforts led to additional community support that, with increased pledges from SEOLS for an additional $600,000 to the project and $300,000 more each from City of McAlester and Puterbaugh Foundation, created a total budget of nearly $10 million!

In January 2025 SEOLS solicited bids and we broke ground on the project in February. By the end of June, the following had been accomplished by the construction team: asbestos abatement, three-fourths of the interior demolition, installing new plumbing lines and electrical conduit, framing, and the beginnings of drywall installation. The current progress of construction indicates completion by April or May 2026.

Because our financial partners are pledging funds over a five-year period, we have had to procure financing. This has led to us taking temporary ownership of the McAlester library property and approval of financing terms with a group of four local banks (we are still waiting on final closure of the line of credit). We ended the fiscal year with $3.4 million for the project ($1.28 million already spent). We estimate needing to begin using the line of credit in October or November.

Bookmobile Center

At the end of June, we still owed $220,000 toward the mortgage on the bookmobile center. We will propose paying it off completely in September.

Coalgate

While we are still waiting on Coal County's assistant DA to give the county approval of an updated operating agreement with SEOLS, we have had much improved and very positive interactions with county officials and the community this year. When donations for the utilities ran out in April, the City of Coalgate, who had provided for the utilities from 1980 through 2022, graciously made arrangements to pay the outstanding balance on the electric bill. Then the city council voted to provide $7,000 for library utilities in FY 2026.

The County of Coalgate has obtained property next to the library on which we intend to build a gazebo. And with exploration of opening a second library in Tupelo leading nowhere, the SEOLS board has expressed a desire to work with the County to remodel the Coalgate library building.

Stigler

I would like to thank the SEOLS Board for allowing us to replace the carpet in the service desk area at the same time we replaced the desk. Manager Tracy Allred has since begun working with her community raise funds to replace the remaining carpet when we replace their shelving.

Staffing

Compensation Study

Outside of the McAlester remodel, discussed in the Buildings and Facilities section, the most time consuming and impactful project has been the compensation study. We used the firm herronpalmer to conduct the study. Herronpalmer's process began with offering all staff the voluntary opportunity to participate in surveys and focus groups, followed by interviews with key leaders. The data captured through these methods was then used to match SEOLS' positions with similar jobs in the databases that herronpalmer subscribes to. After working with management to identify the most similar duties of these positions, herronpalmer then identified market rate wages for each position. Finally, with these market wages in hand, herronpalmer created recommendations for new pay grades.

We thank the Board for investing in this study, and thank them even more for not hesitating to implement the resultant recommendations from herronpalmer. The Board approved bringing all employees to at least the minimum wage for their pay grades effective July 2025. In November we will review recommendations to begin implementing the time-in-position recommendations from herronpalmer. The Board also updated the Classification and Pay policy that will allow for merit raises starting in February 2026, when we conduct performance reviews system-wide. While all of this will raise our payroll costs, it will also help us to improve recruitment and retention of excellent employees through competitive wages and recognition of work above and beyond basic expectations.

Leadership Changes

In April Coalgate manager Dario Bellettini resigned. We were fortunate to have an experienced assistant ready to move into the manager role in Raina Walters.

Business Analyst

As we prepare for Business Manager Rhonda Tidwell to retire in a couple years, we continue to add more and more to Ryan Ward's plate. During the compensation study, when all that he is now juggling became too obvious to ignore, I gave Ryan a small promotion to ensure he is fairly compensated for the increasingly complex and crucial work he performs.

Roving Assistant/Technical Services Assistant

To help with frequent coverage limitations at our libraries, we hired Ashley Williams. Ashley's primary duty is to fill in at our browsing and community libraries when we would otherwise have to close. But when not needed for those duties, Ashley assists with processing new materials and unboxing packages. Not only has this position helped us avoid library closures, particularly in LeFlore County, her presence assisting in Technical Services has sped up processing time very noticeably.

Updates and Additions to Policies

This past year we revised ten operating policies:

- Emergency Executive Powers
- Orientation of New Board Members
- Criteria For SEOLS Library Facilities
- Retention of E-Rate Records
- Gifts and Donations
- Board Travel Policy
- Vehicle Policy
- Circulation
- Fees and Charges
- Public Services Policy

We created two new policies: “Succession Plan for the Executive Director” and “Emergency Plan for Incapacitation of the Executive Director.”

Continuing Education

Accelerated Public Library Academy

SEOLS has long supported an Oklahoma Department of Libraries (ODL) program to provide library staff with a certificate of librarianship upon completion of a series of classes. These classes, now called Public Library Academy (PLA), originally consisted of eight one-day classes, each covering a different topic. Scheduled at libraries across the state, a staff member could complete the curriculum easily within two years. In recent years ODL began offering the in-person classes more sporadically as they made the content available online and on demand. This has frustrated me and other library system directors as our staff have lost out on in-person networking and the chance to experience and learn from other library environments, elements that are even more relevant during an employee’s initial years within the library landscape. In response, I developed the Accelerated PLA program.

All but one of our state’s library systems has joined this initiative to provide all of the Oklahoma Department of Libraries’ new librarian classes through two two-day workshops. This replaces for our staff the individual classes that have become more sporadic and difficult to schedule. The point of this program is to teach the content, create networking opportunities for our staff, allow staff to observe other library environments, and to come back to SEOLS inspired. We held two cohorts this spring with great success. The Department of Libraries is now discussing whether or not to use this model across the state as its new paradigm. By the end of October, we will have only four full-time employees not certified. Those four will begin the accelerated program in the spring along with our first cohort of part-time staff.

In-Service

We held two in-service days this year that we required all staff to attend. The fall in-service focused on safety and de-escalation while the spring in-service provided a mini-conference environment in which several staff, many whom had never spoken publicly before, had the chance to present and share their knowledge and skills. With the mini-conference model, we allow staff to choose what content most interests them throughout the day. Staff reported high satisfaction and they visibly drew energy from these days.

Other CE Events

As for professional conferences, we sent all library managers to the Oklahoma Library Association’s and the Texas Library Association’s annual conferences. We were also able to take several non-managerial staff to the Oklahoma Library Association conference. In late June, SEOLS’ senior leadership attended the American Library Association annual conference.

SEOLS Scholarship

This year we distributed $8,000 to help SEOLS staff members pursue their degrees, with now two staff enrolled in the University of Oklahoma’s Masters of Library and Information Studies program.

Furniture Projects

Broken Bow

We completed our furniture replacement plan in Broken Bow Public Library when we purchased new tables and seating. We saved quite a bit on this part of the project thanks to the City of Broken Bow purchasing quite a bit of furniture last year.

Quinton

We bought new shelving for the Nelda Clark Myers Library this year. Not much was needed, which made purchasing custom built shelving from the local carpenter, who had built most of the other shelving a few years ago, very affordable. With this step completed, the Quinton library is in my opinion our coziest library within our system.

Stigler

The Board replaced the service desk at Stigler. The Board also generously allowed us to replace the carpet in the service desk area. Manager Tracy Allred is working within the community to leverage this into donations to replace the rest of the library's carpet prior to purchasing new shelving in FY 2025.

Spiro

A new service desk and a desk for the manager was installed while new shelving was ordered and will be delivered in September.

Beyond Words

I am proud to have supported Marketing Coordinator Eddie Gray's magazine initiative, Beyond Words. This slick publication promotes activities and services from all across the library system. It features book reviews, short stories, articles regarding library programs and services, and much more. It proved invaluable when speaking with our legislators and their aides at the state capital. Eddie also accomplished having Press Reader, our downloadable magazine service, add the magazine so that it appears whenever anyone searches for Oklahoman publications.

Kiowa Trial

This fall the Board approved a one-year trial period with the Mary-Kimberly Library in Kiowa. Anna Stacey, one of our McAlester library assistants, started splitting her time between the two libraries in January. She has tackled this responsibility with gusto and I am very pleased with how well she is promoting the library. We have added a cataloged collection and provided a budget for a good summer reading program.

Professional Engagement

This year I served as president-elect of the Oklahoma Library Association. While this position typically requires little time, in September I did have to fill in for the president when her thirty-something daughter suddenly and unexpectedly passed away. In this role, I helped with planning of the annual conference and participated in the governance of the association. My tenure as president began July 1st.

At the OLA conference in April, the Nelda Clark Myers Public Library in Quinton received the Library of the Year Award!

Financial Discussion and Analysis of Fiscal Year 2025*

SEOLS practices sound and conservative budgeting practices. For example, in the initial budget to begin the year we budgeted only 93% of what we truly expected to receive, save for the still-growing McCurtain County for which we budgeted 95%. When we revised the budget in November to reflect our actual valuation reports, we only budgeted 92.5% of what we anticipated we would receive. This approach creates a buffer should a large protest or failure of tax payments by a large entity occur. It also allows us to end the year with a surplus from which we can budget for capital projects or costly long range plan initiatives such as furniture replacements.

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

By year's end, our collections had come in far stronger than anticipated due to back payments from Coal County. The table below shows our valuations and what we should have expected to receive versus our actual income. Please note that while our millage rate is 4 mils, the way it is calculated actually uses 4.11 mils. And because we only collect what property owners pay and not what they are billed, the actual income for a county can vary if property owners do not pay all of their taxes if they have paid back taxes owed in previous years.

FY 2024 Ad Valorem Valuations vs Actual

	Assessed Value	SEOLS' Millage	Under Protest	Millage Under Protest	Estimated Millage	Actual Income
Choctaw	93,741,957	374,968	-	-	374,968	$381,850
Coal	171,987,520	687,950	-	-	687,950	$778,308
Haskell	79,237,554	316,950	250,216	1,001	315,949	$328,650
Latimer	78,490,794	313,963	1,941,040	7,764	306,199	$317,902
LeFlore	342,551,057	1,370,204	3,388,441	13,554	1,356,650	$1,407,024
McCurtain	434,368,353	1,737,473	-	-	1,737,473	$1,743,399
Pittsburg	478,934,248	1,915,737	5,037,834	20,151	1,895,586	$1,958,507
	1,679,311,483	6,717,246	10,617,531	42,470	6,674,776	6,915,643

Year-over-year collections grew by an amazing 7.98%, primarily due to the back pay in Coal County, but the other six counties all experienced growth of at least 2.5%. In short, SEOLS experienced an incredibly successful year of revenue.

(*table included on following page*)

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

Fiscal Year 2023 to Fiscal Year 2024 Ad Valorem Comparison

	FY 2023	FY 2024	Variance	
	Amount Received	Amount Received	$	%
Choctaw	$372,192.58	$381,850.61	$9,658.03	2.59%
Coal	$619,247.73	$778,308.15	$159,060.42	25.69%
Haskell	$311,495.26	$328,650.80	$17,155.54	5.51%
Latimer	$304,547.99	$317,902.46	$13,354.47	4.39%
LeFlore	$1,312,543.15	$1,407,024.16	$94,481.01	7.20%
McCurtain	$1,584,456.77	$1,743,399.90	$158,943.13	10.03%
Pittsburg	$1,901,697.47	$1,958,507.18	$56,809.71	2.99%
Total	$6,406,180.95	$6,915,643.26	$509,462.31	7.95%

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 on 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 2024 state aid ($86,418) to purchase online databases.

Fees and Charges

Fees and charges encompass 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 healthcare providers who must fax their reports have nowhere else to go. The $67,901 we received in Fees and Charges was a $1,000 decrease from FY24, most likely attributable to the relocation of McAlester Public Library.

Interest

Interest rates remained high, which was good for entities like SEOLS who can only invest in certificates of deposit (CDs). This year SEOLS' general funds CDs earned $168,780, almost exactly $60,000 more than last year. We brought in an additional $52,400 in interest on CDs we had purchased with money set aside for the McAlester remodel.

Grants and Donations

This was a quiet year for grants with $3,600 from the Oklahoma Department of Libraries for travel grants and $14,050 to reimburse a digital navigator position in Broken Bow.

As for donations, we received $18,500 to be used at Wister to provide a STEM area and to help with flooding issues. We received very few other donations.

For the upcoming McAlester Public Library remodel, we received $2,837,408 in donations. Most of this came from our major partners, Fugitt Foundation, Puterbaugh Foundation, City of McAlester, and Steve and Patty Harrison.

Expenses

Last year we acted very conservatively with Personnel, Operating and Capital expenses while we waited for an ad valorem protest to be resolved. We operated with more confidence this year

	FY 2024	FY 2025
Personnel Expenses	3,691,639	4,014,503
Informational Materials	800,856	745,980
Public & Technical Services	202,316	225,711
Operating Expenses	852,809	1,294,328
Capital Expenditures	110,000	240,481

Personnel Expenses

Personnel expenses increased sharply for several reasons. The Board gave the staff a generous 3.75% cost-of-living adjustment in July. The Board also awarded staff a bonus in December and another bonus in May. In FY2024 we had delayed filling a few positions for part of the year, and those were filled for the entirety of FY 2025. As for new positions, I created a roving sub position that was part-time for most of the year and Digital Navigator – Outreach position, though the latter is reimbursed through an ODL grant.

Public and Technical Services

We slightly increased our special programs in FY 2025 in order to bring in nationally celebrated and award-winning author Lois Lowry to three locations.

Operating Expenses

Our new human resources partner made up about $80,000 of the increase in our operating expenses last year. In November we increased the budget to account for items needed for long range plan tasks, new software, additional CE travel for managers, and more marketing funds to cover replacing our old logo. In the spring the Board adjusted the budget to account for increased audit and accounting fees,

Informational Materials Expenses

Not only did we decrease the physical materials bought for McAlester Public Library this year, Technical Services Librarian Annie Emmons did an excellent job of managing order so that we did not exceed the budget.

Capital Expenses

In addition to furniture and shelving we bought, this included two new book drops, two self-check stations, two pickup lockers, and partial payment for the solar panels installed at the SEOLS headquarters and bookmobile center.

Summary

It has been a successful and trailblazing year for SEOLS. I look forward to completing the McAlester remodel and continuing our many efforts to modernize our libraries into the community living rooms that our citizens deserve.

Southeast Oklahoma Library System
McAlester, Oklahoma
Statement of Net Position
June 30, 2025

ASSETS:		
Current Assets:		
Cash and Cash Equivalents	$ 4,343,062	
Cash and Cash Equivalents - Restricted	2,123,392	
Investments	1,100,000	
Investments - Restricted	1,764,442	
Accrued Interest Receivable	31,272	
Ad Valorem Tax Receivable, Net of Allow.	114,871	
Grant Receivable	9,808	
Prepaid Assets	237,567	
Total Current Assets		$ 9,724,414
Noncurrent Assets:		
Lease Assets, Net of Accum. Amort.	41,525	
Construction in Progress	1,281,779	
Pledge Receivable, Net of Allowance	3,544,588	
Fixed Assets, Net of Accum. Depr.	5,081,426	
Total Noncurrent Assets		9,949,318
Total Assets		$ 19,673,732
LIABILITIES AND NET POSITION:		
Liabilities:		
Current Liabilities:		
Current Portion of Note Payable	S 25,101	
Retirement Bonus Payable	35,750	
Payroll Tax Payable	9,846	
Retirement Payable	14,253	
Accounts Payable	156,171	
Accrued Payroll	128,453	
Total Current Liabilities		$ 369,574
Long-term Liabilities:		
Lease Liability	44,419	
Accrued Compensated Absences	205,576	
Note Payable, Net of Current Portion	195,172	
Total Long-Term Liabilities		445,167
Total Liabilities		814,741
Net Position:		
Invested in Capital Assets, Net of Debt	6,140,038	
Restricted	9,850,577	
Unrestricted	2,868,376	
Total Net Position		18,858,991
Total Net Position and Liabilities		$ 19,673,732

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Statement of Activities
For the Year Ended June 30, 2025

		Program Revenues		Net (Expense) Revenue and Changes in Net Position — Primary Government	
Primary Government	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Governmental Activities**	**Total**
Governmental Activities:					
General Fund	$ 6,835,717	$ 67,901	$ 27,463	$ (6,740,353)	$ (6,740,353)
Total Governmental Activities	$ 6,835,717	$ 67,901	$ 27,463	(6,740,353)	(6,740,353)
General Revenues:					
Ad Valorem Tax				6,915,643	6,915,643
Donations				48,901	48,901
State Aid				86,418	86,418
Investment Income				245,884	245,884
Surplus Sales				757	757
Total General Revenues				7,297,603	7,297,603
Change in Net Position before Transfers				557,250	557,250
Other Financing Sources (Uses)					
Donations - McAlester Remodel				2,837,408	2,837,408
Net Transfers				0	0
Total Other Financing Sources (Uses)				2,837,408	2,837,408
Change in Net Position after Transfers				3,394,658	557,250
Net Position - beginning at July 1, 2024				15,456,277	15,456,277
Prior Period Adjustment				8,056	8,056
Net Position - ending at June 30, 2025				$ 18,858,991	$ 18,858,991

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System

McAlester, Oklahoma

Balance Sheet

Governmental Fund

June 30, 2025

	General Fund
ASSETS	
Cash and Cash Equivalents	$ 4,343,062
Cash and Cash Equivalents - Restricted	2,123,392
Investments	1,100,000
Investments - Restricted	1,764,442
Accrued Interest Receivable	31,272
Ad Valorem Tax Receivable	114,871
Grant Receivable	9,808
Total Assets	$ 9,486,847
LIABILITIES AND FUND BALANCES	
Liabilities:	
Current Portion of Note Payable	$ 25,101
Accounts Payable	156,171
Retirement Bonus Payable	35,750
Retirement Payable	14,253
Payroll Tax Payable	9,846
Accrued Payroll	128,453
Total Liabilities	369,574
Fund Balances:	
Nonspendable	236,134
Restricted	3,887,834
Committed	2,182,021
Assigned	0
Unrestricted	2,811,284
Total Fund Balances	9,117,273
Total Liabilities and Fund Balance	$ 9,486,847

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System

McAlester, Oklahoma

Reconciliation of the Balance Sheet - Governmental Fund to the Statement of Net Position - Government Wide

June 30, 2025

Fund Balance	$	9,117,273
Amounts Reported for Governmental Activities in the Statement of Net Position are different because:		
Capital Assets Used by Governmental Activities of $6,744,673, which does not include Work in progress of $1,281,779, Net of Accumulated Depreciation of $1,663,247 are not financial resources and, therefore, are not reported in the funds.		6,363,205
Pledge Receivables of $4,177,150 Net of Pledge Allowance of $632,562 are not financial resources and, therefore, are not reported in the funds.		3,544,588
Lease Assets Used by Governmental Activities of $144,619 Net of Accumulated Amortization of $103,094 and are not financial resources and, therefore, are not reported in the funds.		41,525
Prepaid Assets are expensed in the current period in governmental accounting even though they benefit future periods		237,567
Long-term liabilities, including notes payable, are not due and payable in the current period and, therefore, are not reporting in the government statement		(195,172)
Long-term lease liabilties are not due and payable in the current period and, therefore, are not reported in the funds.		(44,419)
Long-term liabilities, including compensated absences, are not due and payable in the current period and, therefore, are not reported in the funds.		(205,576)
Net Position of Governmental Activities	$	18,858,991

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System

McAlester, Oklahoma

Statement of Revenues, Expenditures, and Changes in Fund Balance

Governmental Fund

For the Year Ended June 30, 2025

	General Fund
REVENUES	
Ad Valorem Tax Revenue	$ 6,915,643
Investment Income	245,884
State Aid	86,418
Branch Library Income	67,901
Donations	37,835
Grant Income	27,463
In-Kind Donations	10,755
Surplus Sales	757
Special Event Income	311
Total Revenue	7,392,967
EXPENDITURES	
Personnel Services	
Salaries and Wages	2,946,149
Employee Insurance	455,341
Retirement Costs	378,613
Payroll Taxes	248,654
Total Personnel Services	4,028,757
Informational Materials	
Branch Information Materials	498,350
Downloadables	126,280
Databases	121,351
Grant and Donation Expenses	60,135
Total Informational Materials	806,116
Public and Technical Services	
Technical Services	162,045
Program Fees, Supplies & Travel	63,666
Total Public & Technical Services	225,711

Southeast Oklahoma Library System
McAlester, Oklahoma
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Fund
For the Year Ended June 30, 2025

	General Fund
EXPENDITURES (cont.)	
Operating Expenses:	
Computer Expense	$ 295,056
Professional Fees	195,333
Revaluation Fees	130,514
Bad Debt Expense	102,700
Travel	83,775
Human Resources Expense	54,233
Furniture Expense	53,460
Insurance	52,932
Marketing	50,453
Automation	47,918
Utilities	45,378
Supplies	42,150
Rent Expense	40,481
Vehicle Expense	39,542
Audit Expense	38,200
Professional Development	30,653
Postage and Freight	24,529
Interest Expense	18,306
Miscellaneous Expense	16,322
In-Kind Donation Expense	10,755
Memberships	8,997
Equipment Expense	7,923
Capital Outlay	3,691
Total Operating Expenses	1,393,301
Total Expenditures	6,453,885
Excess (deficiency) of revenues over over (under) expenditured	939,082
OTHER FINANCING SOURCES (USES)	
Donations - McAlester Remodel	2,837,408
Net Transfer In/(Out)	0
Total Other Financing Sources (Uses)	2,837,408
Net Change in Fund Balance - Total Governmental Fund	3,776,490
Fund Balance - beginning at July 1, 2024	5,332,727
Prior Period Adjustment	8,056
Fund Balance - ending at June 30, 2025	$ 9,117,273

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Fund
to the Statement of Activities - Modified Cash Basis
For the Year Ended June 30, 2025

Net Change in Fund Balance - Total Governmental Fund		$ 3,776,490
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.		
Capital Outlay	$ 172,739	
Depreciation	(225,648)	
		(52,909)
Payroll liabilities not reported of governmental statements:		
Retirement Liability	(14,253)	
Retirement Bonus Payable	(35,750)	
Compensated Absences	(205,576)	
Accrued Payroll	(128,453)	
		(384,032)
Prepaid assets not reported on governmental statements:		
Prepaid Assets	237,567	
		237,567
Long-term liabilities are not due and payable in the current period and, therfore, are not reported in the funds:		
Accounts Payable	(156,171)	
		(156,171)
Debt service principal retirement in government financial statements but treated as reduction in outstanding debt in government-wide financial statements	(23,393)	
		(23,393)
Lease assets of $144,619, net of accumulated amortization of S103,094, are not financial resources and, therefore, are not reported in the funds.		41,525
Long-term lease liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		(44,419)
Change in Net Position after Transfers of governmental activities		$ 3,394,658

Please see accompanying notes to financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2025

	Pension Fund
ASSETS	
Investments	$ 5,070,440
Total Assets	$ 5,070,440
LIABILITIES AND FUND BALANCES	
Liabilities:	
Total Liabilities	$ 0
Fund Balances:	
Nonspendable	0
Restricted	5,070,440
Committed	0
Assigned	0
Unrestricted	0
Total Fund Balances	5,070,440
Total Liabilities and Fund Balances	$ 5,070,440

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System

McAlester, Oklahoma

Statement of Changes in Fiduciary Net Position

Fiduciary Fund

For the Year Ended June 30, 2025

	Pension Fund
ADDITIONS	
Contributions:	
Employee (er) Contributions	$ 504,123
Total Contributions	504,123
Investment Income:	
Unrealized Gain on Investments	389,967
Interest Earned	39,792
Total Investment Income	429,759
Total Additions	933,883
DEDUCTIONS	
Administrative Expense	1,176
Benefits Paid	838,684
Total Deductions	839,860
Net increase (decrease) in net position	94,023
Net position restricted for pensions, beginning of year	4,976,417
Net position restricted for pensions, end of year	$ 5,070,440

Please see accompanying notes to the financial statements.

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).

A. 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.

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 based on 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.

B. 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. The System also has a fiduciary fund for their pension. Fiduciary funds are reported in the fiduciary fund financial statements but are excluded from government-wide reporting. Fiduciary fund financial statements report assets that cannot be used to fund the System's general operations.

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.

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. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

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.

Fiduciary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. Employer and participant contributions are recognized in the period in which the contributions are due and the Library has made a formal commitment to provide the contributions. Retirement benefits and refunds are recognized when due and payable in accordance with the plan.

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.

Additionally, the System reports the following fund type:

Fiduciary Fund:
Pension Fund: The Pension Fund is used to account for assets held in trust for members and beneficiaries of the plan, and the assets cannot be used to support the System's operating programs.

C. 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, as are the fiduciary fund financial statements. 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.

The fiduciary fund financial statements are in conformity with the provisions of GASB Statement No. 67, Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25.

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.

D. 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

E. Compensated Absences

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

F. 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.

G. 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.

H. 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, 2025, with original maturities greater than 1 year are stated at fair value.

I. Advertising Costs

All costs associated with advertising are expensed as incurred.

J. 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.

K. Property Taxes Receivable

Property taxes receivable by the System include uncollected taxes assessed as of June 30, 2024 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, 2025.

L. State Revenues

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

M. Grants

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

N. 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.

O. 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 resources at the time of prepayment, and expenditures for prepaid services are recognized when the related services are received.

P. Retirement

Defined Contribution Plan - The System has a defined contribution plan. It is discussed in more detail in Note 13.

Q. 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.

R. 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.

S. 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 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.

Fund Financial 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, 2025 was $1,618,234.

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.

e) Unassigned fund balance: Reflects 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 according with the requirements of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.

The following table shows the fund balance classifications as shown on the governmental funds balance sheets and the statement of fiduciary net position in accordance with GASB as of June 30, 2025:

Fund Balances

	General Fund	Pension Fund	Total
Nonspendable:			
Prepaid Expenses	$ 236,134	$ 0	$ 236,134
Pension Accounts	0	5,070,440	5,070,440
Total nonspendable	236,134	5,070,440	5,306,574
Restricted:	3,887,834	0	3,887,834
Committed:			
Operating Expenses	1,618,234	0	1,618,234
Capital Outlay Projects	563,787	0	563,787
Total committed	2,182,021	0	2,182,021
Assigned:			
Endowment	0	0	0
Total assigned	0	0	0
Unassigned:	2,811,284	0	2,811,284
Total Fund Balances	$ 9,117,273	$ 5,070,440	$ 14,187,713

T. Deferred Outflow/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expenses/expenditure) until then. As of June 30, 2025, the System had no deferred outflows of resources.

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as in inflow of resources (revenues) until that time. As of June 30, 2025, the System had not deferred inflows of resources.

U. Recent Accounting Pronouncements

Governmental Accounting Policies Adopted During Current Year:

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 a measurement. The System adopted GASB 101 on July 1, 2024, for the June 30, 2025, reporting year.

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures* (GASB 102). GASB 102 requires governments to disclose certain risks that could affect their ability to provide services or meet obligations as they come due. The Statement focuses on risks such as concentrations of revenue, exposures to constraints, and other significant uncertainties. The System adopted GASB 102 on July 1, 2024, for the June 30, 2025 reporting year. GASB 102 did not have a material impact on the financial statements.

Upcoming Changes in Governmental Accounting Standards:

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements* (GASB 103). GASB 103 revises the financial reporting model by restructuring the Management's Discussion and Analysis (MD&A), requiring a new operating income subtotal in proprietary funds, and combining extraordinary and special items into a single category of "unusual or infrequent items." GASB 103 is effective for fiscal years beginning after June 15, 2025, and will be implemented by the System for the year ending June 30, 2026. The System is evaluating the impact of this Statement on its financial reporting.

In June 2023, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets* (GASB 104). GASB 104 requires expanded note disclosures for capital assets, including major classes, assets held for sale, restrictions or liens, and pledged capital assets. GASB 104 is effective for fiscal years beginning after June 15, 2025, and will be implemented by the System for the year ending June 30, 2026. The System is assessing the effect of this Statement on its future disclosures.

V. Change in Accounting Estimate – Lease Asset

In fiscal year 2025, the System revised its estimate of the lease asset in accordance with GASB Statement No. 87, *Leases*. The effect of this change was a $8,056 adjustment recorded as of June 30, 2025. Consistent with the guidance in GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, this represents a revision of an accounting estimate and is not considered a prior period adjustment.

NOTE 2 – DEPOSITS AND INVESTMENTS

Cash Deposits

State statutes require that all public funds be deposited in banks, savings banks, or credit unions located in Oklahoma. In accordance with Title 62, Oklahoma Statutes, Section 517.4, public entities must ensure that bank balances are either:

1. Fully insured by the Federal Deposit Insurance Corporation (FDIC); or
2. Collateralized at 100% of the amount not insured by the FDIC.

Acceptable collateral consists of obligations of the United States Government and its agencies, obligations of the State of Oklahoma, and certain local government obligations, as specified by law. Collateral must be held by an independent third-party custodian.

The System's funds are deposited in financial institutions located in Oklahoma and are carried at cost. At June 30, 2025, the carrying amount of the System's deposits was $6,466,454. The value of their restricted cash was $2,123,392 at year end. Restricted cash is money held for the purpose of the McAlester Remodel project.

Unrestricted cash and cash equivalents as of June 30, 2025, include the following accounts:

Unrestricted Cash and Cash Equivalents	
The Bank - Money Market Account	$ 3,612,294
The Bank - Operating Account	730,668
Petty Cash	100
	$ 4,343,062

Restricted cash and cash equivalents as of June 30, 2025, include the following account:

Restricted Cash and Cash Equivalents	
First National Bank - Donations Account	$ 2,123,392
	$ 2,123,392

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.

As a key part of the System's activities, the System holds investments that are measured and reported at fair value on a recurring basis. Generally accepted accounting principles establish a fair value hierarchy for the determination and measurement of fair value. This hierarchy is based on the type of valuation inputs needed to measure the fair value of an asset. The hierarchy generally is as follows:

Level 1 – Unadjusted quoted prices in active markets for identical assets.

Level 2 – Quoted prices for similar assets, or inputs that are observable, or other forms of market corroborated inputs.

Level 3 – Pricing based on best available information, including primarily unobservable inputs and assumptions market participants would use in pricing the asset.

In addition to the above three levels, if an investment does not have a readily determined fair value, the investment can be measured using net asset value (NAV) per share (or its equivalent). Investments valued at NAV are categorized as NAV and not listed as Level 1, 2, or 3.

The System's investments consist solely of certificates of deposit, which are not measured at fair value but are reported at amortized cost, which approximates cost. Accordingly, no investments are classified within the GASB 72 fair value hierarchy. For the year ending June 30, 2025, the System had $31,272 of accrued interest receivable for interest earned but not yet received. The System had restricted investments in the amount of $1,764,442 which consists of investments held for the purpose of the McAlester Remodel project.

At June 30, 2025, the System had the following unrestricted investments:

Unrestricted Investments

Investment Name	Interest Rate	Balance as of June 30, 2025
Edward Jones #588-10997	Variable	$ 1,100,000
		$ 1,100,000

At June 30, 2025, the System had the following restricted investments:

Restricted Investments

Investment Name	Interest Rate	Balance as of June 30, 2025
Edward Jones - McAlester Renovation #588-10997	Variable	$ 1,300,000
Community State - McAlester Renovation #116890	4.65%	250,000
Arvest #369534	3.99%	214,442
		$ 1,764,442

Custodial Credit Risk

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, 2025, the carrying amount of the System's cash and cash equivalents was $6,446,454 and the bank balance was $6,446,354. The difference in balances was primarily due to petty cash.

Custodial Credit Risk – Investments: Investments are made under the custody of the System's management in accordance with investment policies complying with State statutes. The System has adopted an investment policy beyond the requirements of state law.

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. All investments are held in the name of the System.

Custodial Credit Risk – Deposits and Investments:
The cash on deposit with The Bank, is not only covered by FDIC insurance (up to $250,000) but also a collateral pledge of $5,000,000 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.

	A	B	C	Total
The Bank NA	$ 250,000	$ 4,092,962	$ 0	$ 4,342,962
First National Bank	250,000	1,873,392	0	2,123,392
Cash	0	0	100	100
	$ 500,000	$ 5,966,354	$ 100	$ 6,466,454

Interest Rate Risk and Credit Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The System's investments consist solely of certificates of deposit, which are reported at amortized cost rather than fair value; therefore, the System is not exposed to fair value losses due to changes in interest rates.

The System does have a formal investment policy to manage interest rate risk. Maturity dates for each investment are disclosed to provide information about the System's exposure to changes in interest rates.

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. The System limits its investments to those authorized by state statute, which reduces credit risk exposure.

Concentration of Credit Risk – Investments

Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. Exposure to concentration of credit risk is considered to exist when investments in any one issuer represent more than 5% of total investments. Investments issued or explicitly guaranteed by the U.S. government, and investments in mutual funds, external investment pools, and other pooled investments are excluded from this consideration.

The System's investments consist solely of certificates of deposit held at three separate financial institutions. Of the total $2,864,442 invested in CDs, two CDs with a balance of $2,400,000 represents a majority of the System's investments and exceeds 5% of total investments. The remaining CDs are distributed among the other two banks.

NOTE 3 – COLLECTIONS

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

NOTE 4 – AD VALOREM RECEIVABLE

The System has the following changes in their Ad Valorem Receivable balances as of June 30, 2025:

		Ad Valorem Tax Receivable
Balance as of 07/01/2024	$	200,518
Additions		0
Reductions		(85,647)
Balance as of 06/30/2025	$	114,871

Ad valorem taxes are levied by the System in accordance with State statutes on the assessed value of real and personal property within the System's taxing district. Taxes become due and collectible in the fiscal year for which they are levied.

NOTE 5 – GRANT RECEIVABLE

The following schedule summarizes changes in grants receivable for the year ended June 30, 2025, representing expenditures incurred but not yet reimbursed:

	Grant Receivable
Balance as of 07/01/2024	$ 0
Additions	9,808
Reductions	0
Balance as of 06/30/2025	$ 9,808

NOTE 6 – PREPAID ASSETS

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

Prepaid Expense	$ 193,624
Prepaid Insurance	42,510
Prepaid AirMedCare	1,193
Prepaid T-Mobile	240
	$ 237,567

NOTE 7 – 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.

Current year changes in capital assets were as follows:

	Capital Assets	Accumulated Depreciation
Balance as of 06/30/2024	$ 5,298,369	$ 1,788,165
Additions	1,802,740	226,641
Disposals	(356,435)	(351,559)
Balance as of 06/30/2025	$ 6,744,674	$ 1,663,247

NOTE 8 – PLEDGE RECEIVABLE

Pledge receivables are the value of pledged revenue for future projects not yet earned as of June 30, 2025. The pledge allowance is based on estimates from management for the value of pledges not expected to be received. The following are the changes in pledge receivable and pledge allowance balances as of the year ending June 30, 2025:

	Pledge Receivable	Pledge Allowance
Balance as of 07/01/2024	$ 5,610,425	$ 793,628
Additions	0	0
Reductions	(1,433,275)	(161,066)
Balance as of 06/30/2025	$ 4,177,150	$ 632,562

NOTE 9 – LEASE ASSET AND LEASE LIABILITY

The System engaged in a long-term lease with the following entities:

- Canon on September 2, 2021. This lease is a 60-month contract with monthly payments of $1,656.
- Quadient Leasing on January 8, 2021. This lease is a 63-month contract with monthly payments of $209.
- Canon on June 30, 2023. This lease is a 60-month contract with monthly payments of $410.
- Canon on June 7, 2021. This is a 60-month contract with a monthly payment of $445.

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

As of September of 2021, the System has recorded a right-of-use ("ROU") asset of approximately $87,753 and a total lease liability of approximately $87,753 based on a discount rate of 5.00% at lease inception. As of June 30, 2025, the remaining lease term was 2 years at a discount rate of 5.00%.

The ROU asset as of June 30, 2025 is summarized as follows:

Lease ROU Asset	$	87,753
Less: accumulated amortization		(65,815)
Balance of ROU Asset	$	21,938

The lease liability related to the ROU asset at June 30, 2025 is summarized as follows:

Lease Liability	$	87,753
Less: accumulated reduction		(64,063)
Balance of Lease Liability	$	23,690

As of June 30, 2025, the remaining lease payments under this lease are as follows:

Fiscal year ending	Lease Payment	
June 30, 2026	$	19,872
June 30, 2027		4,968
Total lease payments		24,840
Less: Interest		(1,150)
Present value of lease payments	$	23,690
Less: current portion		(19,872)
Lease payment, net of current portion	$	3,818

As of June of 2023, the System has recorded a right-of-use ("ROU") asset of approximately $21,726 and a total lease liability of approximately $21,726 based on a discount rate of 5.00% at lease inception. As of June 30, 2025, the remaining lease term was 3 years at a discount rate of 5.00%.

The ROU asset as of June 30, 2025 is summarized as follows:

Lease ROU Asset	$	21,726
Less: accumulated amortization		(8,690)
Balance of ROU Asset	$	13,036

The lease liability related to the ROU asset at June 30, 2025 is summarized as follows:

Lease Liability	$	21,726
Less: accumulated reduction		(8,089)
Balance of Lease Liability	$	13,637

As of June 30, 2025, the remaining lease payments under this lease are as follows:

Fiscal year ending	Lease Payment	
June 30, 2026	$	4,920
June 30, 2027		4,920
June 30, 2028		4,920
Total lease payments		14,760
Less: Interest		(1,123)
Present value of lease payments	$	13,637
Less: current portion		(4,920)
Lease payment, net of current portion	$	8,717

As of June of 2021, the System has recorded a right-of-use ("ROU") asset of approximately $23,581 and a total lease liability of approximately $23,581 based on a discount rate of 5.00% at lease inception. As of June 30, 2025, the remaining lease term was 1 year at a discount rate of 5.00%.

The ROU asset as of June 30, 2025 is summarized as follows:

Lease ROU Asset	$	23,581
Less: accumulated amortization		(18,865)
Balance of ROU Asset	$	4,716

The lease liability related to the ROU asset at June 30, 2025 is summarized as follows:

Lease Liability	$	23,581
Less: accumulated reduction		(18,481)
Balance of Lease Liability	$	5,100

As of June 30, 2025, the remaining lease payments under this lease are as follows:

Fiscal year ending	Lease Payment	
June 30, 2026	$	5,340
Total lease payments		5,340
Less: Interest		(240)
Present value of lease payments	$	5,100
Less: current portion		(5,100)
Lease payment, net of current portion	$	0

As of January of 2021, the System has recorded a right-of-use ("ROU") asset of approximately $11,560 and a total lease liability of approximately $11,560 based on a discount rate of 5.00% at lease inception. As of June 30, 2025, the remaining lease term was 1 year at a discount rate of 5.00%.

The ROU asset as of June 30, 2025 is summarized as follows:

Lease ROU Asset	$	11,560
Less: accumulated amortization		(9,725)
Balance of ROU Asset	$	1,835

The lease liability related to the ROU asset at June 30, 2025 is summarized as follows:

Lease Liability	$	11,560
Less: accumulated reduction		(9,568)
Balance of Lease Liability	$	1,992

As of June 30, 2025, the remaining lease payments under this lease are as follows:

Fiscal year ending	Lease Payment	
June 30, 2026	$	2,090
Total lease payments		2,090
Less: Interest		(99)
Present value of lease payments	$	1,991
Less: current portion		(1,991)
Lease payment, net of current portion	$	0

As of June 30, 2025, the weighted average remaining lease term was less than 1.46 years at the weighted average discount rate of 5.00%. Total principal lease expense for the year ending June 30, 2025, was $32,640.

NOTE 10 – ACCOUNTS PAYABLE

Accounts Payable reflect the liabilities for goods or services received in the fiscal year, but not yet paid for as of June 30, 2025. Changes in the accounts payable during the year are as follows:

	Accounts Payable
Balance as of 07/01/2024	$ 78,862
Additions	77,309
Reductions	0
Balance as of 06/30/2025	$ 156,171

NOTE 11 – PAYROLL LIABILITIES

Payroll liabilities are accrued for taxes owed during the year but not yet paid as of year end. They also accrue a liability for the portion of retirement that is withheld on their first payroll paid in the subsequent year. The following are the changes in payroll tax liability and the retirement payroll liability as of the year ending June 30, 2025:

	Payroll Tax Liability	Retirement Payroll Liability
Balance as of 07/01/2024	$ 8,581	$ 0
Additions	1,265	14,253
Reductions	0	0
Balance as of 06/30/2025	$ 9,846	$ 14,253

NOTE 12 – ACCRUED PAYROLL AND COMPENSATED ABSENCES

The System accrues a payroll liability and a liability for vacation pay and other compensated absences including sick leave. 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.

	Accrued Payroll	Compensated Absences	FICA/Medi Employer
Balance as of 07/01/2024	$ 103,701	$ 149,439	$ 8,581
Additions	0	0	0
Reductions	0	0	0
Balance as of 06/30/2025	$ 103,701	$ 149,439	$ 8,581
Amounts Due Within 1 Year	$ 103,701	$ 0	$ 8,581

NOTE 13 – 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. Effective January 1, 2020, the plan was amended to update eligibility requirements.

The plan eligibility requirements are as follows: participants are eligible when one year of service is completed and they have attained the age of 18 years old. Participant will have completed a year of service if at the end of the 12-month period beginning on their date of hire, participant has been credited with at least 1,000 hours of service. If a participant has not been credited with 1,000 hours of service by the end of that period, the participant will have completed a year of service by the end of any following plan year during with participant was credited with 1,000 hours of service. The plan's eligibility computation period is the 12-month period for determining if a year of service has been completed.

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:

	06/30/2025	06/30/2024	06/30/2023
Employee Contributions	$ 151,089	$ 130,946	$ 121,868
Employer Contributions	373,030	349,957	337,759
Administration Costs	0	8,496	6,098
	$ 524,119	$ 489,399	$ 465,725

NOTE 14 – 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.

Debt

The System entered into a loan contract with First National Bank to purchase a building for the storage of the Bookmobile on June 27, 2024. The property is used as collateral for this loan.

The original loan value was $243,663. This loan calls for 47 monthly payments of $3,234 and one final payment on 06/01/2028 for $140,897. The interest rate on this loan is 6.506%.

	Principal	Interest	Total Payments
FYE 06/30/2026	$ 25,101	$ 13,702	$ 38,803
FYE 06/30/2027	27,020	11,783	38,803
FYE 06/30/2028	168,152	10,000	178,152
	$ 220,273	$ 35,485	$ 255,758

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 15 – RETIREMENT BONUS PAYABLE

Regular employees who depart after 10 years or more of consecutive service and who have worked at least 20 hours per week during this time are eligible for a retirement award. The balance of the retirement bonus as of June 30, 2025 is as follows:

	Retirement Bonus Payable
Balance as of 07/01/2024	S 33,350
Additions	2,400
Reductions	0
Balance as of 06/30/2025	S 35,750

NOTE 16 – TAX REVENUES

Approximately 67.7% 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 71.2% of the ad valorem tax revenues were received in January and February 2025. Any change in Oklahoma statutes regarding library tax levies or changes in state funding might affect the System's operations.

Tax Revenue	
Pittsburg County	$ 1,958,507
McCurtain County	1,743,400
LeFlore County	1,407,024
Coal County	778,308
Choctaw County	381,851
Haskell County	328,651
Latimer County	317,902
	$ 6,915,643

NOTE 17 – 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 18 – DATE OF MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

Management has evaluated subsequent events through August 28, 2025, which is the date the financial statements were available to be issued.

Southeast Oklahoma Library System
McAlester,Oklahoma
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
For the Year Ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Over (Under
	Original	Final	Amounts	Budget)
REVENUES				
Ad Valorem Income	$ 6,018,410	$ 6,551,883	$ 6,915,643	$ 363,760
Interest	60,000	206,802	245,884	39,082
State Aid	86,354	88,418	86,418	(2,000)
Fees & Charges	59,653	57,450	67,901	10,451
Grant Income	5,000	31,391	27,463	(3,928)
Donations	10,000	10,000	37,835	27,835
In-Kind Donations	10,000	10,000	10,755	755
Surplus Sales	5,000	5,000	757	(4,243)
Miscellaneous Income	500	500	0	(500)
Special Event Income	0	0	311	311
Universal Services Fund	133,738	0	0	0
Oklahoma Universal Services Fund	33,434	0	0	0
Total Revenue	6,422,089	6,961,444	7,392,967	431,523
EXPENDITURES				
Personnel Services	3,944,830	4,020,000	4,028,757	(8,757)
Operating Expenses	1,224,887	1,486,264	1,389,610	96,654
Informational Materials	717,966	791,720	806,116	(14,396)
Capital Expenditures	180,000	518,923	3,691	515,232
Board Reserves	300,000	300,000	0	300,000
Public and Technical Services	250,101	280,451	225,711	54,740
Total Expenditures	6,617,784	7,397,358	6,453,885	943,473
Excess (deficiency) of revenues over (under) expenditures	(195,695)	(435,914)	939,082	1,374,996
OTHER FINANCING SOURCES (USES)				
Net Transfer In/(Out)	0	0	0	0
Carryover Reserves	195,695	435,914	0	435,914
Donations - McAlester Remodel	0	0	2,837,408	2,837,408
Total Other Financing Sources (Uses)	195,695	435,914	2,837,408	3,273,322
Net Changes in Fund Balances	0	0	3,776,490	4,648,318
Fund Balance - beginning at July 1, 2024	7,566,185	7,478,583	5,332,727	(2,145,856)
Prior Period Entry	0	0	8,056	8,056
Fund Balance - ending at June 30, 2025	$ 7,566,185	$ 7,478,583	$ 9,117,273	$ 2,510,518

Please see accompanying notes to the financial statements.

Southeast Oklahoma Library System
McAlester, Oklahoma
Notes to Required Supplemental Information
Year Ended June 30, 2025

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 Fiduciary Fund. Specific grant activities accounted for in the General Fund are subject to budgets prescribed by the governing grant documents. The System prepares its annual operating budget on the accrual basis of accounting.

FURRH
& ASSOCIATES
CERTIFIED PUBLIC ACCOUNTANTS

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
2820 N. Main Street
McAlester, Oklahoma 74501

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, 2025, 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 3, 2025.

Report on 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. During our fieldwork, a material weakness was identified. See Finding 2025-1 in the following schedule.

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 identify a deficiency in internal control that we consider to be material weaknesses. However, additional material weaknesses may exist that have not been identified.

Report on 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 & Associates, PC

FURRH & ASSOCIATES, PC
Lawton, Oklahoma
September 3, 2025

Southeast Oklahoma Library System

Schedule of Findings and Responses
Year Ended June 30, 2025

Reportable Conditions of Internal Control, Compliance and Other Matters

2025-1 **Material Misstatements (Repeat Finding)**

Condition – During our audit of the financial statements for the year ended June 30, 2025, we identified several material misstatements that were not detected by management or the outside accounting firm.

- The accrued interest receivable balance was understated by $25,614, as the general ledger and financial statements did not reflect the correct amount based on supporting investment schedules.
- Accounts receivable for protested ad valorem monies was overstated by $102,700.
- Retirement payables were understated, as the liability for accrued retirement payable to employees as of year-end was not recorded in the government-wide financial statements.

Criteria –

- Generally Accepted Accounting Principles (GAAP) require that interest income be recognized as earned and that accrued interest receivable be recorded for interest earned but not yet received as of the financial statement date.
- Governmental accounting standards, including GASB Statement No. 34, require accounts receivable to be reported at net realizable value, with periodic review and adjustment for uncollectible amounts.
- GASB Statement No. 68 requires all pension-related liabilities, including retirement payables, to be recognized in the financial statements in accordance with the accrual basis of accounting.

Cause – Management lacked adequate training in accounting procedures necessary to detect these misstatements. Additionally, the outside accounting firm did not identify these errors during their review.

Effect – The net income was overstated by $81,532 due to the combined impact of the misstatements.

Recommendation – We recommend that management review and enforce established policies and procedures for the review and approval of year-end financial statements to ensure all balances are accurately reported and in compliance with applicable accounting standards.

Management Response – In response to the findings identified during the audit of the Southeast Oklahoma Library System, SEOLS is taking or will take the following actions.

- Management will more carefully review end of month and end of year financials to ensure all interest receivable and retirement payable are accurately transmitted to SEOLS' CPA.
- Management will more thoroughly evaluate outstanding and protested ad valorem owed to SEOLS and provide our CPA with clear adjustments for year-end statements.
- While items 1 and 2 address the specific errors found this year, in order to address the overall failure to recognize these types of errors in advance SEOLS will invest in CFO and financial statement analysis training for Business Analyst Ryan Ward and, to a lesser extent, Executive Director Michael Hull.

INTERLOCAL AGREEMENT

BETWEEN

PITTSBURG COUNTY DISTRICT #2 AND AP Rocky Business

WHEREAS, Pittsburg County District #2 and AP Rocky Business wish to enter into the following agreement.

AP Rocky Business has agreed to allow Highway District #2 to access his property for the purpose of #100-18wheeler load/$60 tenwheeler load Red Rock

In return, Highway District #2 agrees to repair any damages caused to ____________________ property.

This agreement may be terminated by either party by written notice.

Dated: September 29, 2025

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

CHAIRMAN

VICE-CHAIRMAN

MEMBER

LANDOWNER

ATTEST:

HOPE TRAMMELL - CO. CLERK PITTSBURG COUNTY

Hope Trammell
COUNTY CLERK

OSAI Form 120B (2017)
62 O.S. §430.1

Pittsburg County, Oklahoma

Lease Purchase Agreement

This agreement is made this day of **September 29, 2025**, by and between the Board of County Commissioners of **Pittsburg** County, Oklahoma, designated as the Lessee and **YellowHouse Machinery Co**, designated throughout this agreement as the Lessor.

I. Equipment

Subject to the terms and conditions as set forth in this agreement, the Lessor leases to the Lessee the following described Equipment, all of which shall be designated throughout this instrument as the "Equipment":

MAKE	MODEL	DESCRIPTION	QUANTITY	UNIT PRICE	LEASE PURCHASE PRICE
2024 JOHN DEERE	60P	EXCAVATOR VIN#1FF060PAERJ002309	1	$114,994.84	$115,489.85

II. Payment of Lease Purchase Installments

In consideration of the agreement by the Lessor to lease purchase the Equipment, the Lessee promises to pay the Lessor, for the equipment, the sum of **$2,510.00** per month, (see enclosed payment schedule) during the term of this agreement or any renewal of the agreement.

III. Lease Term

This lease shall commence on the date the Equipment is accepted by the Lessee and shall automatically terminate, unless renewed in accordance with the terms set forth below, at the end of the fiscal year of the State of Oklahoma during which the lease is commenced.

IV. Option to Renew

The Lessee is hereby granted **2** successive options to renew this lease for additional terms not to exceed one fiscal year, plus one final option to renew this lease for a period of **10** months, all upon the same terms and conditions, provided that such options may be exercised, as a matter of right, solely and exclusively by the Lessee, the exercise of any such option shall be accomplished by the issuance of a purchase order upon or within thirty (30) days after the expiration of the terms of the lease or any renewal then in effect.

V. Title to Equipment

The Equipment is and shall at all times during the term of this lease and any renewal term remain the sole property of the Lessor and the Lessee shall have or acquire no right, or title to the Equipment until the final payment is made.

VI. Option to Purchase

In the event the lessee shall have exercised all of its options for renewal of this lease as provided in paragraph IV, above, upon tender of the last lease payment due under the last renewal term, the Lessee shall acquire title to and ownership of the Equipment. In the alternative, the Lessee, at its sole and exclusive option, may purchase the Equipment at any time during the term of this lease or during any renewal term as provided by paragraph IV, above, giving written notice to the Lessor or Lessee's intent to purchase accompanied by a single, final payment of the amount equal to the remaining unpaid principal and interest balance due under the terms of this agreement. (If purchase price is to be reduced by a percentage of the lease payments made prior to the exercise of the purchase option, describe fully, the manner in which such reduction shall be computed. Attach a written schedule of purchase option prices which shall be incorporated in the terms of this agreement by reference). In the event the Lessee shall exercise any option to purchase the Equipment, the Lessor assigns to the Lessee all rights and claims which the Lessor may have or acquire arising under antitrust laws of the United States or of any State regarding the Equipment purchased under the terms of his agreement.

VII. Delivery and Return of Equipment

The Lessor shall bear all costs of shipping and delivering the Equipment to the lessee. Installation costs, if any, shall be borne by the Lessor. The Equipment shall be delivered to or installed at the location designated by the Lessee.

VIII. Repairs and Maintenance

The Lessee shall maintain the Equipment in good working order and shall make all necessary routine adjustments and repairs, as a result of fair wear and tear, all at the expense of the Lessee. The Lessor and the Lessee may provide for the maintenance and repair of the Equipment by separate written agreement, and, in the event they make such agreement, its terms shall supersede and replace the provisions of this paragraph of this lease.

IX. Taxes

The Lessor shall forthwith pay all taxes which may be imposed upon it with the respect to the Equipment.

X. Insurance

The Lessee shall obtain and maintained fire and extended coverage casualty insurance covering the Equipment from time to time the Equipment is delivered until this lease is terminated. This insurance shall be in a form acceptable to the Lessor and shall insure the full value of the Equipment against the risk of loss or damage. The Lessee shall provide the Lessor with written notice at least ten days prior to any change in the insurance required under the terms of this paragraph.

XI. Patents

In the event any suit is instituted against the Lessee which is based upon any claim that any of the Equipment is implicated in an infringement of any provision of the United States Patent Law, the Lessor shall, at its own expense, defend such suit against the Lessee; provided, Lessee provides the Lessor with prompt notice of the institution of such suit and permits the Lessor to fully participate in the defense. The Lessee shall also retain the right to participate in such defense and shall, in any event, provide the Lessor with all available information, assistance and authority to enable the Lessor to conduct the defense. No compromise or settlement of such suit resulting in a judgement against the Lessee shall obligate or bind the Lessor unless the Lessor shall have accepted such compromise or settlement, the Lessor shall have the right to enter into negotiations for and effect a compromise or settlement of such patent action, but no such compromise or settlement shall be binding upon Lessee unless approved by Lessee. Subject only to the terms of this paragraph, the Lessor shall hold the Lessee harmless from any liability arising from any patent suit such as is described above. In the event any of the Equipment shall be held, in any suit, to constitute an infringement of patent law, and its use shall be enjoined, then the Lessor shall, at its sole option and the Lessor's expense:

1. Obtain for the Lessee the right to continue to use the Equipment;
2. Replace or modify the Equipment in a manner acceptable to the Lessee so that the Equipment no longer infringes any provision of patent law.

XII. Funding

Notwithstanding any other provision of this agreement, the parties acknowledge and agree that funds to be paid by the Lessee under the terms of this lease will be available only as appropriated on a fiscal year-to-fiscal year basis by properly constituted legal authority. In the event that the Lessee determines that sufficient funds have not be appropriated to make the payments required under the terms of the agreement, the obligations of the Lessee under this agreement shall terminate. In such event, the Lessee shall give prompt written notice of termination to the Lessor.

XIII. Assignment

The Lessor may, with the prior written approval of the Lessee, assign its right to receive payment of lease due under the terms of this agreement. However, any such assignment shall not relieve the Lessor of its responsibilities to perform the duties and obligations imposed upon it by this agreement.

XIV. Road Machinery and Equipment

If the terms of this agreement are in regard to the road machinery or equipment, the Lessee assumes all risk and liability for and shall hold the Lessor harmless from all damages to property and injuries and death to persons arising out of the use, possession, or transportation of said road machinery or equipment.

XV. Entire Agreement of the Parties and Severability

Except as otherwise provided in the above terms and conditions, this lease, together with applicable purchase orders and the invitation to bid, constitute the entire agreement of the parties. This agreement may not be modified or terminated except as provided in the above terms and conditions or by written agreement of the Lessor and the Lessee. If any provision of this agreement shall be determined to be invalid, it shall be considered as deleted from this agreement and no remaining provision of the agreement shall be deemed invalid.

XVI. Choice of Law

This lease shall be governed in all respects by the laws of the State of Oklahoma. In the event any litigation shall occur concerning the terms and conditions of this lease or the rights and duties of the parties, the parties agree that any such suit shall be maintained in the District Court in and for the **Pittsburg** County, State of Oklahoma.

Approved by the Board of County Commissioners at
Pittsburg County, Oklahoma

Charlie Rogers, District #1

Mike Haynes, District #2

Ross Selman, District #3

Attest:

FOR THE LESSOR: **YellowHouse Machinery Co.**

____

HOPE TRAMMELL - CO. CLERK
PITTSBURG COUNTY

OPINION OF COUNSEL

With respect to that certain Lease Purchase Agreement ("Lease") dated **September 29, 2025,** by and between Lessor and Lessee. I am of the opinion that:

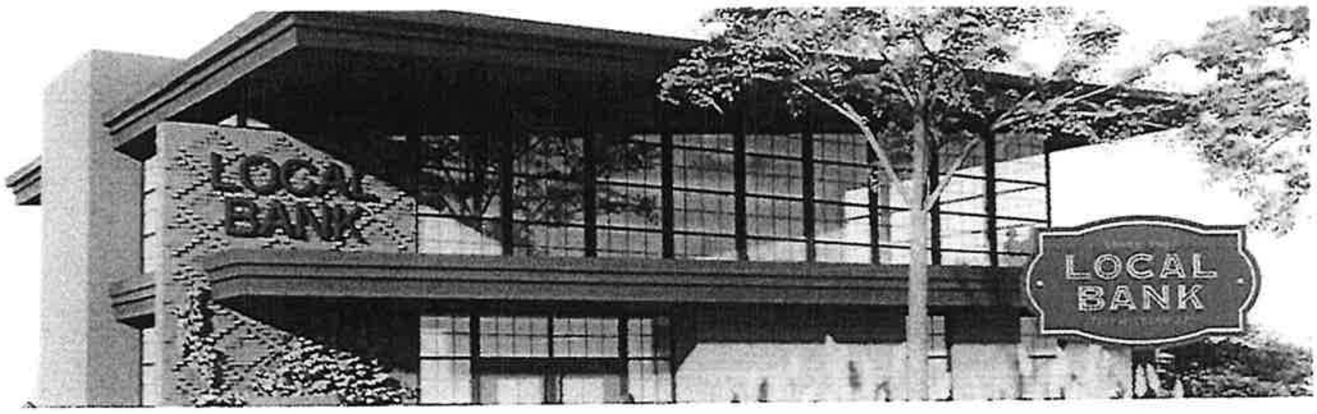
(i) Lessee is a tax exempt entity under section 103 of the Internal Revenue Code of 1986, as amended; (ii) the execution, delivery and performance by Lessee of the Lease have been duly authorized by all necessary action on the part of Lessee; (iii) the Lease constitutes a legal, valid and binding obligation of Lessee enforceable in accordance with its terms and all statements contained in the Lease and all related instruments are true; (iv) there are no suits, proceedings or investigations pending or, to my knowledge, threatened against or affecting Lessee, at law or in equity, or before or by any governmental or administrative agency or instrumentality which, if adversely determined, would have a material adverse effect on the transaction contemplated in the Lease or the ability of Lessee to perform its obligations under the Lease and Lessee is not in default under any material obligation for the payment of borrowed money, for the deferred purchase price of property or for the payment of any rent under any lease agreement which either individually or in the aggregate would have the same such effect, and (v) all required public bidding procedures regarding the award of the Lease have been followed by Lessee and no governmental orders, permissions, consents, approvals or authorizations are required to be obtained and no registrations or declarations are required to be filed in connection with the execution and delivery of the Lease.

Counsel for Lessee: Chuck Sullivan
Printed Name

By: [signature]

Title: District Attorney

Date: 9/25/25



LOCAL SINCE 1907

Member FDIC

September 24, 2025

YellowHouse:

To Whom It May Concern:

Pursuant to our conversations, Local Bank is pleased to have the opportunity to serve you. Please let this letter serve as our commitment to you for a lease purchase for the following:

2024 JD 60 P-Tier Compact Excavator ****2309

Contract Amount:	**$114,994.84**
Lease Amount:	**$114,994.84**
Buyback:	**$39,109.01**
Terms:	**An initial lease with 35 monthly payments @ $2,510.00 with a final payment of $39,122.55. Including 2 successive options to renew annually.**
Rate:	**4.90% per annum**
Fee:	**$495.00**

This offer expires if the lease has not closed and fully funded within 30 days of this offer date. Funds will be dispersed upon delivery and acceptance of collateral.

We appreciate the opportunity to meet your lease purchase needs. Please do not hesitate to call me if you have any questions. Before beginning the lease process, I will need all the information regarding the above listed collateral.

Sincerely yours,

Daniel Miller
SVP Loan Production,
Local Bank
PO Box 660
Park Hill, OK 74451
d.miller@localbank.com

Date: 9/24/2025

Rate:	4.9%	Payment:	$2,510.00	Term:	36	APR:	4.900234%
Interest:	$11,482.71	Credit Life:	$0.00	A/H:	$0.00		

Original Balance: $115,489.84

Amortization Schedule

Date	Number	MOB	Interest	Principal	Payment	Balance
10/29/2025	1	$0.00	$465.12	$2,044.88	$2,510.00	$113,444.96
11/29/2025	2	$0.00	$472.12	$2,037.88	$2,510.00	$111,407.08
12/29/2025	3	$0.00	$448.68	$2,061.32	$2,510.00	$109,345.76
Year 2025		**$0.00**	**$1,385.92**	**$6,144.08**	**$7,530.00**	
01/29/2026	4	$0.00	$455.06	$2,054.94	$2,510.00	$107,290.82
02/28/2026	5	$0.00	$432.10	$2,077.90	$2,510.00	$105,212.92
03/29/2026	6	$0.00	$409.61	$2,100.39	$2,510.00	$103,112.53
04/29/2026	7	$0.00	$429.12	$2,080.88	$2,510.00	$101,031.65
05/29/2026	8	$0.00	$406.89	$2,103.11	$2,510.00	$98,928.54
06/29/2026	9	$0.00	$411.71	$2,098.29	$2,510.00	$96,830.25
07/29/2026	10	$0.00	$389.97	$2,120.03	$2,510.00	$94,710.22
08/29/2026	11	$0.00	$394.15	$2,115.85	$2,510.00	$92,594.37
09/29/2026	12	$0.00	$385.34	$2,124.66	$2,510.00	$90,469.71
10/29/2026	13	$0.00	$364.36	$2,145.64	$2,510.00	$88,324.07
11/29/2026	14	$0.00	$367.57	$2,142.43	$2,510.00	$86,181.64
12/29/2026	15	$0.00	$347.09	$2,162.91	$2,510.00	$84,018.73
Year 2026		**$0.00**	**$4,792.97**	**$25,327.03**	**$30,120.00**	
01/29/2027	16	$0.00	$349.66	$2,160.34	$2,510.00	$81,858.39
02/28/2027	17	$0.00	$329.68	$2,180.32	$2,510.00	$79,678.07
03/29/2027	18	$0.00	$310.20	$2,199.80	$2,510.00	$77,478.27
04/29/2027	19	$0.00	$322.44	$2,187.56	$2,510.00	$75,290.71

Date	Number	MOB	Interest	Principal	Payment	Balance
05/29/2027	20	$0.00	$303.23	$2,206.77	$2,510.00	$73,083.94
06/29/2027	21	$0.00	$304.15	$2,205.85	$2,510.00	$70,878.09
07/29/2027	22	$0.00	$285.45	$2,224.55	$2,510.00	$68,653.54
08/29/2027	23	$0.00	$285.71	$2,224.29	$2,510.00	$66,429.25
09/29/2027	24	$0.00	$276.45	$2,233.55	$2,510.00	$64,195.70
10/29/2027	25	$0.00	$258.54	$2,251.46	$2,510.00	$61,944.24
11/29/2027	26	$0.00	$257.79	$2,252.21	$2,510.00	$59,692.03
12/29/2027	27	$0.00	$240.40	$2,269.60	$2,510.00	$57,422.43
Year 2027		**$0.00**	**$3,523.70**	**$26,596.30**	**$30,120.00**	
01/29/2028	28	$0.00	$238.97	$2,271.03	$2,510.00	$55,151.40
02/29/2028	29	$0.00	$229.52	$2,280.48	$2,510.00	$52,870.92
03/29/2028	30	$0.00	$205.83	$2,304.17	$2,510.00	$50,566.75
04/29/2028	31	$0.00	$210.44	$2,299.56	$2,510.00	$48,267.19
05/29/2028	32	$0.00	$194.39	$2,315.61	$2,510.00	$45,951.58
06/29/2028	33	$0.00	$191.23	$2,318.77	$2,510.00	$43,632.81
07/29/2028	34	$0.00	$175.73	$2,334.27	$2,510.00	$41,298.54
08/29/2028	35	$0.00	$171.87	$2,338.13	$2,510.00	$38,960.41
09/29/2028	36	$0.00	$162.14	$38,960.41	$39,122.55	$0.00
Year 2028		**$0.00**	**$1,780.12**	**$57,422.43**	**$59,202.55**	
Grand Total		**$0.00**	**$11,482.71**	**$115,489.84**	**$126,972.55**	

JOHN DEERE

Quote Summary

Prepared For

PITTSBURG COUNTY DISTRICT 2

MCALESTER, OK 74501

Prepared By
DRAKE MATTHEW
Yellowhouse Machinery Co.
6325 Us Hwy 270
Mcalester, OK 74501
Phone: 918-423-2555
mattd@yhmc.com

Quote Id: 33442693
Created On: 16 September 2025
Last Modified On: 23 September 2025
Expiration Date: 20 October 2025

Equipment Summary	Selling Price		Qty		Extended
2024 JOHN DEERE 60 P-Tier Compact Excavator - 1FF060PAERJ002309	$ 114,994.84	X	1	=	$ 114,994.84
John Deere Extended Warranty-60MO/4,000HR IN HOUSE COMP	$ 0.00	X	1	=	$ 0.00
Equipment Total					**$ 114,994.84**
Trade In Total					$ 0.00

Quote Summary	
Equipment Total	$ 114,994.84
Trade In	
SubTotal	$ 114,994.84
Est. Service Agreement Tax	
Total	$ 114,994.84
Down Payment	(0.00)
Rental Applied	(0.00)
Balance Due	**$ 114,994.84**

Salesperson : X__________ Accepted By : X__________

JOHN DEERE
FINANCIAL

Finance Options

Valid through October 20, 2025
Created on September 16, 2025

New 2024 JOHN DEERE 60 P-Tier Compact Excavator

Serial # 1FF060PAERJ002309 4 hours

Selling Price	$ 114,994.84
Add'l Advanced Payment	---
Trade-Ins	---
Net Selling Price	$ 114,994.84
Physical Damage Insurance	---
PowerGard	---
Filing / Origination Fees	---
Total Lease Amount	$ 114,994.84
Purchase Option	39,109.01

Lease Offer

Term in Months	36
Annual Hrs	500
Cost/Hour	$ 58.10

$ 2,420.78
Monthly

Quote does not include sales tax. Quote may or may not include property tax. Insurance, warranty, and fees quoted with this offer are included in the Cost/Hour calculation.

Subject to approval by John Deere Financial. Taxes, freight, setup, and delivery charges, and optional charges for other services may or may not be included and could change the lease payment. Lease payments are in advance unless otherwise noted in the quote above and may vary based upon the end of lease term purchase option price. Not available for Consumer use. Available only at participating dealers.

SCHEDULE OF RENTAL PAYMENTS

This Schedule is executed by Yellowhouse Machinery Co. ("Lessor") and Pittsburg County ("Lessee"), as a supplement to, and is hereby attached to and made a part of that certain Lease Purchase Agreement For Equipment dated as of September 29, 2025 ("Lease"), between Lessor and Lessee.

EQUIPMENT LOCATION: Pittsburg County

PAYMENT SCHEDULE: See Attached Amortization Schedule
RATE: 4.90%

See Attached Amortization Schedule

Lessee is obligated to only pay such rental payments under this agreement as may lawfully be made from funds budgeted and appropriated for the purpose during Lessees then current budget year. Should Lessee fail to budget, appropriate, or otherwise make available funds to pay rental payments following the then current original term or renewal term, this agreement shall be deemed terminated at the end of the then current original term or renewal term. Final payment may vary due to the actual date payments were received.

LESSEE: Pittsburg County

By: Mike Haynes
Mike Haynes, County Commissioner

CERTIFICATE WITH RESPECT TO AUALIFIED TAX-EXEMPT OBLIGATION

1. This certificate with respect to qualified tax-exempt obligations (the "Certificate") is executed for the purpose of establishing that the Lease has been designated by Lessee as a qualified tax-exempt obligation of Lessee for purposes of Section 265(b)(3)(B) of the Tax Reform Act of 1986.

2. Lessee is a political subdivision of the State of Oklahoma, and the Lease is being issued by Lessee in calendar year **2025-2026.**

3. No portion of the gross proceeds of the Lease will be used to make or finance loans to persons other than governmental units or be used in any trade or business carried on by any person other than a governmental unit.

4. The Lease is issued to provide financing as a qualified project bond within the meaning of the Act.

5. Including the Lease herein so designated, Lessee has not designated more than $10,000,000.00 of obligations issued during calendar year **2025-2026** as qualified tax-exempt obligations. Lessee reasonably anticipates t the total amount of qualified tax-exempt obligations to be issued by Lessee during the current calendar year will not exceed $10,000,000.00.

6. Lessee reasonably anticipates that the total amount of qualified tax-exempt obligations to be issued by Lessee during the calendar year **2025-2026** will not exceed $10,000,000.00.

7. This Certificate is based on facts and circumstances in existence on this date.

IN WITNESS WHEREOF, I have set my hand this **September 29, 2025.**

Lessee: **Pittsburg County**

By: [signature]
Mike Haynes, County Commissioner

Attest: [signature]

HOPE TRAMMELL - CO. CLERK PITTSBURG COUNTY

September 29, 2025

Pittsburg County
PO BOX 3304
McAlester, OK 74502

Re: Lease Purchase Agreement For Equipment dated **September 29, 2025,** between **Yellowhouse Machinery Co.** Lessor, and **Pittsburg County,** Lessee.

Dear Board of County Commissioners:

Please be advised that **Yellowhouse Machinery Co.** has assigned and transferred to **Local Bank**, all of its right, title and interest in and to the above-described Lease Purchase Agreement For Equipment, including title to the property leased thereunder and the right to receive lease payments. A copy of the assignment is enclosed for your file. Please note the fact of this assignment in your records (as required by Section 149(a) of the Internal Revenue Code of 1986) and make all further payments to:

Local Bank
PO Box 660
Park Hill, OK 74451

Please acknowledge your receipt of this notice by returning a copy, signed by a duly authorized officer in the space provided below.

Sincerely,

Local Bank

____
By: Daniel Miller

ACKNOWLEDGED:

BY: Mike Haynes
Mike Haynes, County Commissioner

ASSIGNMENT OF LEASE

THIS ASSIGNMENT OF LEASE entered into this **September 29, 2025,** by and between **Yellowhouse Machinery Co.** (herein "Assignor") and **Local Bank** (herein "Assignee").

IN CONSIDERATION of the mutual agreements and understandings herein contained, in consideration of One Dollar ($1.00) and other good valuable consideration, the parties hereto agree as follow:

1. Assignor hereby assigns to Assignee its entire right, title and interest in and to that certain Lease Purchase Agreement dated **September 29, 2025** and entered into by and between Assignor and the Board of County Commissioners of **Pittsburg County** (herein "Lease"), together with Assignor's right to receive all rent and other monies thereunder, and all of Assignor's right title and interest in and to any guaranties or other rights and interest granted to Assignor to secure the payment due under the terms of the Lease.

2. Assignor represents, warrants, and covenants to Assignee as follow:
   a. The Lease has been duly and validly executed by all parties thereto.
   b. No act of default in the Lease has occurred to date since the execution of this Assignment.

3. The rights and privileges of Assignee under this agreement shall inure to the benefits of its successors and assigns. All covenants, representations, warranties, and agreements of Assignor contained in this agreement shall bind Assignor's successors and assigns.

4. If any provision of this Agreement shall for any reasons be held to be invalid or unenforceable, such invalidity or unenforceability shall not affect any other provision hereof, and this Assignment shall be construed as if such invalid or unenforceable provision had never been contained herein.

5. It is the intention of the parties that this Agreement be governed by the laws of the state of Oklahoma.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands the day and year first above written.

ASSIGNOR: **Yellowhouse Machinery Co.**	ASSIGNEE: **Local Bank**
BY: ______________________	BY: ______________________

Form **W-9** (Rev. October 2018) Department of the Treasury Internal Revenue Service

Request for Taxpayer Identification Number and Certification

▶ Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give Form to the requester. Do not send to the IRS.

Print or type. See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

Local Bank

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☑ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ ________

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ▶

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ________

Exemption from FATCA reporting code (if any) ________

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

385 E Main

Requester's name and address (optional)

6 City, state, and ZIP code

Hulbert, OK 74441

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

[ ][ ][ ] – [ ][ ] – [ ][ ][ ][ ]

or

Employer identification number

7 3 – 0 2 4 2 1 6 0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person ▶ Murphy Roby Date ▶ 11/24/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9.*

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Form **8038-G** (Rev. October 2021)

Department of the Treasury Internal Revenue Service

Information Return for Tax-Exempt Governmental Bonds

▶ Under Internal Revenue Code section 149(e)

▶ See separate instructions.

Caution: *If the issue price is under $100,000, use Form 8038-GC.*

▶ Go to *www.irs.gov/F8038G* for instructions and the latest information.

OMB No. 1545-0047

Part I Reporting Authority — Check box if **Amended Return** ▶ ☐

1 Issuer's name: Pittsburg County Board of County Commissioners	2 Issuer's employer identification number (EIN): 73-6006407
3a Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)	3b Telephone number of other person shown on 3a
4 Number and street (or P.O. box if mail is not delivered to street address): PO BOX 3304 — Room/suite	5 Report number (*For IRS Use Only*): 3
6 City, town, or post office, state, and ZIP code: McAlester, OK 74502	7 Date of issue: 9/29/2025
8 Name of issue: Lease/Purchase	9 CUSIP number
10a Name and title of officer or other employee of the issuer whom the IRS may call for more information	10b Telephone number of officer or other employee shown on 10a

Part II Type of Issue (Enter the issue price.) See the instructions and attach schedule.

11	Education	11	
12	Health and hospital	12	
13	Transportation	13	
14	Public safety	14	
15	Environment (including sewage bonds)	15	
16	Housing	16	
17	Utilities	17	
18	Other. Describe ▶ Lease/Purchase	18	114994.84
19a	If bonds are TANs or RANs, check only box 19a ▶ ☐		
b	If bonds are BANs, check only box 19b ▶ ☐		
20	If bonds are in the form of a lease or installment sale, check box ▶ ☐		

Part III Description of Bonds. Complete for the entire issue for which this form is being filed.

	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
21		$	$ NA	years	4.90 %

Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)

22	Proceeds used for accrued interest			22	
23	Issue price of entire issue (enter amount from line 21, column (b))			23	
24	Proceeds used for bond issuance costs (including underwriters' discount)	24			
25	Proceeds used for credit enhancement	25			
26	Proceeds allocated to reasonably required reserve or replacement fund	26			
27	Proceeds used to refund prior tax-exempt bonds. Complete Part V	27			
28	Proceeds used to refund prior taxable bonds. Complete Part V	28			
29	Total (add lines 24 through 28)			29	
30	Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)			30	

Part V Description of Refunded Bonds. Complete this part only for refunding bonds.

31 Enter the remaining weighted average maturity of the tax-exempt bonds to be refunded ▶ years

32 Enter the remaining weighted average maturity of the taxable bonds to be refunded ▶ years

33 Enter the last date on which the refunded tax-exempt bonds will be called (MM/DD/YYYY) ▶

34 Enter the date(s) the refunded bonds were issued ▶ (MM/DD/YYYY)

Part VI Miscellaneous

35 Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . | 35 |

36a Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC). See instructions . . . . . | 36a |

b Enter the final maturity date of the GIC ▶ (MM/DD/YYYY) ______

c Enter the name of the GIC provider ▶ ______

37 Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . . | 37 |

38a If this issue is a loan made from the proceeds of another tax-exempt issue, check box ▶ ☐ and enter the following information:

b Enter the date of the master pool bond ▶ (MM/DD/YYYY) ______

c Enter the EIN of the issuer of the master pool bond ▶ ______

d Enter the name of the issuer of the master pool bond ▶ ______

39 If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . ▶ ☑

40 If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . ▶ ☐

41a If the issuer has identified a hedge, check here ▶ ☐ and enter the following information:

b Name of hedge provider ▶ ______

c Type of hedge ▶ ______

d Term of hedge ▶ ______

42 If the issuer has superintegrated the hedge, check box . . . . ▶ ☐

43 If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box . . . . ▶ ☐

44 If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . ▶ ☐

45a If some portion of the proceeds was used to reimburse expenditures, check here ▶ ☐ and enter the amount of reimbursement . . . . ▶ ______

b Enter the date the official intent was adopted ▶ (MM/DD/YYYY)

Signature and Consent

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

▶ [signature] 9/29/2025 ▶ ~~Tina Foshee Thomas~~ District 2 Commiss

Signature of issuer's authorized representative | Date | Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

CERTIFICATE OF ACCEPTANCE

I, the undersigned, hereby certify that I am the duly qualified and acting County Commissioner for the **Pittsburg** County, Oklahoma, ("Lessee") with respect to the Lease Purchase Agreement dated **September 29, 2025** (the "Lease"), by and between **YellowHouse Machinery Co.** ("Lessor") and Lessee, and that:

1. The equipment described in the Lease (the "Equipment") has been delivered and installed in accordance with the Specifications (as that term is defined in the Lease) and has been irrevocably accepted by Lessee.

2. The rental payments provided for in the Lease (the Rental Payments") shall commence and be due and payable on **October 29, 2025,** and the **29th** of each month thereafter in accordance with the Lease.

3. Lessee has appropriated and/or taken all other lawful actions necessary to provide monies sufficient to pay all Rental Payments required to be paid under the Lease during the fiscal year of Lessee for which monies have been appropriated and such monies will be applied in payment of all Rental Payments due and payable during each current fiscal year.

4. Lessee is exempt from all personal property taxes and is exempt from sales and/or use taxes with respect to the Equipment and the Rental Payments.

5. Equipment Description: **2024 John Deere 60p – Tier Compact Excavator**
   VIN # 1FF060PAERJ002309

DATED: **September 29, 2025**

BY: Mike Haynes

Mike Haynes, County Commissioner

Emergency Operations Plan Attestation Letter

Fiscal Year 2024 Emergency Management Performance Grant (EMPG) Program

Attestation

Pittsburg County Emergency Management (printed Jurisdiction name) attests that we have completed an annual review and any required updates of our Emergency Operations Plan in accordance with the requirements outlined in Title 63 and guidance provided in the Comprehensive Preparedness Guide (CPG) 101 for the 2024 Emergency Management Performance grant award year.

Approved By:

County Commissioner, District 1

City Mayor or Manager

County Commissioner, District 2

Tribal Official

County Commissioner, District 3

Emergency Management Director

Witnessed By:

City/County/Tribal Clerk/Treasurer

09/29/2025
Date

Notary Stamp

HOPE TRAMMELL - CO. CLERK
PITTSBURG COUNTY

OEM Representative

Oklahoma Department of EM

Should the primary EOC become unusable, an alternate EOC will be established at the Pittsburg County Health Department, 1400 College Avenue, McAlester, OK 74501. Communication equipment will be augmented with any that can be brought from the primary EOC. Radio equipped vehicles will augment alternate EOC requirements. Nearby restaurants will need to be used for feeding of EOC staff, or food may be catered in as needed.

3. Incident command post.

During emergency operations, it may be necessary to set up an incident command post to coordinate response activities at the onsite location. Incident commanders (fire service, law enforcement officers or first responder on the scene) will be responsible for establishing such required command posts.

B. Reports and Records.

The type of emergency dictates the reports required.

1. Initial Disaster Report.

This short report is designed to provide the Oklahoma Department of Emergency Management EOC with basic information about any emergency situation. See Appendix 4, Tab A, this Annex. Damage assessment reporting is addressed in Annex P.

2. Events Log.

A record of major events and response actions will be compiled by members of the EOC support staff to provide a history of actions taken. See Appendix 4 Tab B.

3. Other Reports.

Additional report forms can be found in other annexes of this plan.

C. Media.

News conferences will be held at regular intervals at an appropriate location. Media personnel may be allowed into the EOC in small numbers when accompanied by the Public Information Officer.

ORGANIZATION ASSIGNMENT ROSTER
Pittsburg COUNTY

I. POLICY GROUP/COUNTY:	Name	Phone Number
County Commissioners, Courthouse		918-423-1338 bocc@pittsburg.okcounties.org
District # 1	Charlie Rogers	Shop: 918-297-2933
District # 2	Mike Haynes	Shop: 918-432-5536
District # 3	Ross Selman	Shop: 918-423-1405

Key personnel

Emergency Manager	Leonard Baughman	918-916-1977 lbaughman@pittsburgcountyem.org
Sheriff	Frankie McClendon	918-423-5858, 918-424-9201 cmorris@pittsburgsheriff.com
Rural Fire Coordinator	Luke Underwood	[redacted]
LEPC Chairperson	Gary Brooks	[redacted]
E-911 Coordinator	Theresa Kopenheimer	918-423-9305 theresa.kopenheimer@cityofmcalester.com
DEQ Environmental Specialist	Jonathan Schulz	918-423-6830 jonathon.schulz@deq.ok.gov
OHP Troop D Commander	Eric Cannaday	918-423-3636, 580-924-2601 eric.cannaday@dps.ok.gov

II. POLICY GROUP/MCALESTER: To be completed as/when applicable.

A. McAlester City Hall 918-423-9300

City Manager	Kenneth Wimer	©918-421-0589	ken.wimer@cityofmcalester.com
Mayor:	Justin Few	©918-470-8806	justin.few@cityofmcalester.com

City Council Members/Wards:

Levi Gilmore	W1	[redacted]	gilmoremike@yahoo.com
Robin Woodley	W2		robin.woodley@cityofmcalester.com
Chris Stone	W3		chris.stone@cityofmcalester.com
Randy Roden	W4		randy.roden@cityofmcalester.com
Billy Boatright	W5		billyjack.boatright@cityofmcalester.com
Kevin Beaty	W6		zachformac@gmail.com

City Attorney:

John Tyle Hammons [redacted] JTH@hammonsprice.com

Key personnel			
Emergency Manager	Leonard Baughman	918-423-5655	©918-916-1977 kenloe@pittsburgcountyem.org
McAlester Fire Chief	Brett Brewer	918-423-6709	©918-424-1352 brett.brewer@cityofmcalester.com
McAlester Police Chief	Kevin Hearod	918-423-9304	©918-424-7393 kevin.hearod@cityofmcalester.com

III. POLICY GROUP/KREBS: To be completed as/when applicable.

Krebs City Hall:	918-423-6519	
Mayor:		
Tommy Ray Walker	[redacted]	
Vice-Mayor:		
Larry Coxsey	[redacted]	
City Council Members/Wards		
Ward 1:		
Dan Heathcock	[redacted]	
Ward 2:		
Sherry DeFrange	[redacted]	
Ward 3:		
Larry Coxsey	[redacted]	
Ward 4:		
David Bailey	[redacted]	

IV. POLICY GROUP/HAILEYVILLE: To be completed as/when applicable.

Haileyville City Hall:	918-297-2402	
Mayor:		
Catherine Bailey-Morgan	[redacted]	cityofhaileyvillemayor@yahoo.com
City Clerk/Treasurer:		
Thomas Howell	[redacted]	
Council Members:		
Ward 1-A Danny Karr	[redacted]	
Ward 1-B Malisia Doyle	n/a	
Ward 2-A	n/a	
Ward 2-B Terry Sensibaugh	[redacted]	
Ward 3-A Johnny Joe James	n/a	n/a
Ward 3-B Debbie Brown	[redacted]	n/a
Ward 4-B Norman Lawson	n/a	n/a
Ward 4-A Vicki Allen	n/a	n/a

V. POLICY GROUP/HARTSHORNE: To be completed as/when applicable.

Hartshorne City Hall:	918-297-2544	
City Clerk – Kerry Porter	918-297-2544 ext. 104	
Mayor:		
Ashley Faulkner	[redacted]	mayor@cityofhartshorne.com
City Council Members/Wards:		
Ward 1:		
Rhonda Dugan Pamela Henne	[redacted]	
Ward 2:		
Jessica Hackler James Shaw	[redacted]	
Ward 3:		
Jerry Earp	[redacted]	
Amber Shumway		
Ward 4:		
David Spears Gary Jackson	[redacted]	

VI. POLICE GROUP/QUINTON: To be completed as/when applicable.

Quinton City Hall:	918-469-2652	n/a
Mayor:		
Adam Hoag	[redacted]	n/a
Vice Mayor:		
Amanda Hartman	[redacted]	n/a
Trustee:		
Karen Vance	[redacted]	n/a
Trustee:		
Renee Gray	[redacted]	n/a
Trustee:		
Paula Peevy	[redacted]	n/a

VII. POLICY GROUP/SAVANNA: To be completed as/when applicable.

Savanna City Hall:	918-548-3332
Mayor:	
Coy Holt	[redacted]
Councilman:	
Nathan Ivey	[redacted]
Councilman:	
Rhonda Hayworth	[redacted]

VIII. POLICY GROUP/KIOWA: To be completed as/when applicable.

Kiowa City Hall: 918-432-5621

Mayor:
Danny Drake [redacted]
Vice Mayor:
Jim Ray [redacted]
Ward 1: Travis Barker
Ward 2: OPEN
Ward 3:
Mike Sexton [redacted]
Ward 4:
Danny Drake [redacted]
Ward 5:
Jim Ray [redacted]
Treasurer:
Jeri Ann Hasty [redacted] jeri@kiowaoklahoma.com
Court Clerk:
Kristina Burgett [redacted] leighanne@kiowaoklahoma.com

IX. POLICY GROUP/CANADIAN: To be completed as/when applicable.

Mayor:
LouAnn Dugan [redacted] townofcanadian@cvok.net

Fire Chief:
Vess Neil [redacted]
City Clerk/Treasurer/Secretary:
Paulette Blanks [redacted] n/a

X. POLICY GROUP/CARLTON LANDING: To be completed as/when applicable.

Mayor:
Mary Myrick [redacted] mayor@townofcarltonlanding.org
Vice Mayor:
Heather Scott
Administrator:
Greg Buckley [redacted] admin@townofcarltonlanding.org

XI. COORDINATION GROUP:

Chief of Operations (McAlester/Pitts. Co)
Leonard Baughman(O)918-423-5655 ©918-916-1977 lbaughman@pittsburgcountyem.org
Deputy EM/EOC Ops. Staff Coord.
Denton Cossey (O)918-423-5655 ©918-429-3161 dcossey@pittsburgcountyem.org
Deputy EM/EOC Ops
Erin Brogdon (O)918-423-5655 ©918-424-0396 ebrogdon@pittsburgcountyem.org

XII. Law Enforcement:

County, Sheriff	(O)918-423-5858	
Sheriff Frankie McClendon	[redacted] (w)918-424-9201	fmcclendon@pittsburgsheriff.com
Undersheriff Lloyd London	(w)918-424-9202 [redacted]	llondon@pittsburgsheriff.com
McAlester Police Dept	918-423-1212	
Chief Kevin Hearod	918-423-9304 [redacted]	kevin.hearod@cityofmcalester.com
Asst Chief Shawn Delana	918-423-9304 [redacted]	shawn.delana@cityofmcalester.com
Krebs Police Dept	918-423-2421 or 918-423-1212	
Chief Dennis Cook	[redacted]	dc_kpd@yahoo.com
Haileyville Police Dept	918-297-3521	
Chief Brian Mathis	[redacted]	haileyville.pd@yahoo.com
Asst Chief OPEN		
Hartshorne Police Dept	918-297-2544 or 918-470-2292	
Chief Joe Watts	[redacted]	policechief@cityofhartshorne.com
Quinton Police Dept	918-469-3777	
William Rankins		
Savanna Police Dept	918-548-3332	
Chief Matt Hines	[redacted]	savannapolicechief@windstream.net
Asst Chief Orrin Gragert		savannapoliceastchief@windstream.net
Kiowa Police Dept	918-432-5564	
Chief Jess Wilson	[redacted]	jess@kiowapolice.com

XIII. Fire/Rescue Service FD:

McAlester Fire Dept			
Brett Brewer	(O)918-421-4950	©918-424-1352	brett.brewer@cityofmcalester.com
Benny Brooks	(O)918-421-4950	©918-429-5570	benny.brooks@cityofmcalester.com

<u>Canadian Fire Dept</u>		
Vess Neil	[redacted]	
James Mefford		
<u>Blue Fire Dept</u>		
Hunter James	[redacted]	
<u>Elm Point Fire Dept</u>		
Dale Mason	[redacted]	
Dennis Mason		n/a
<u>Kiowa Fire Dept</u>		
Tommy Mitchell	[redacted]	n/a
William Ellis		n/a
<u>Haywood-Arpelar Fire Dept</u>		
Dale Brown	[redacted]	
Justin Young		
<u>Arrowhead Estates Fire Dept</u>		
Junior Crabtree	[redacted]	
Darren Bartlett		n/a
<u>Indianola Fire Dept</u>		
Richard "RT" Marrow	[redacted]	
<u>Alderson Fire Dept</u>		
Jim McCoy	[redacted]	
Russell Thurman		
<u>Sam's Point Fire Dept</u>		
Duane Rodgers		
Brandy Nichols	[redacted]	
<u>Crowder Fire Dept</u>		
Greg Hubbard	[redacted]	
Kelly Burks		
<u>Ashland Fire Dept</u>		
Kenny Weiher	[redacted]	
Toby Freas		
<u>Bugtussle Fire Dept</u>		
Lane Verner	[redacted]	
Corey Wall		n/a
<u>Shady Grove Fire Dept</u>		
Chris Herrin	[redacted]	
Anthony Wesley		n/a
<u>Tannehill Fire Dept</u>		
Gene Dalmont	[redacted]	
Kelly Crank		n/a
<u>Highway 9 Fire Dept</u>		
Danny Choat	[redacted]	
Mike Rhodes		
<u>Hartshorne Fire Dept</u>		
Gerry Barone	[redacted]	
Tayor Bell	n/a	n/a
<u>Blanco Fire Dept</u>		

William Johnson	[redacted]	
Chris Burchfield		
<u>Savanna Fire Dept</u>		
Jeff Jones	[redacted]	
Coy Holt		
<u>Quinton Fire Dept</u>		
Tyler Breedlove	[redacted]	
Scott Daniels		
<u>Pittsburg Fire Dept</u>		
Ty Sulivan	[redacted]	n/a
Holly Sweetin		
<u>Krebs Fire Dept</u>		
Jim Cortassa	[redacted]	
Leonard Baughman		
<u>Haileyville Fire Dept</u>		
Kevin Mick	[redacted]	
Dakota Mick		n/a
<u>High Hill Fire Dept</u>		
Nina Howry	[redacted]	
Mike Riley		
<u>Canadian Shores Fire Dept</u>		
Donald Cathey, Jr	[redacted]	
Justin King		
<u>Union Chappell Fire Dept</u>		
Jason Myers	[redacted]	
Clayton Rice		n/a
<u>Russellville Fire Dept</u>		
Hank Eakle	[redacted]	

XIV. <u>Health/Med.Services</u>

<u>Pittsburg County Health Dept</u>		
Juli Montgomery	515-422-1877	julim@health.ok.gov
James Schulz	405-862-6746	james.schulz@health.ok.gov
<u>County DHS Director</u>		
Dr. Deborah Shropshire	(O)918-421-6100	deborah.shropshire@okdhs.org
<u>McAlester Regional Hospital</u>	918-426-1800	
James Biter	(O)918-421-8160	james_b@mrhcok.com
		Sc102366@mrhcok.com
<u>Medical Emergency Response Center (MERC)</u>		
Kari Beggs	©405-226-5329 (O)918-912-2465	region4.5merc@gmail.com

Nicole Gregory	©706-570-6845	(O)918-912-2465	region4.5merc@gmail.com

XV. Shelter/Mass Care Service

McAlester Chapter of The American Red Cross

Rene Beezley	©918-421-0904	(O)918-423-0481	rene.beezley@redcross.org

City/County Maintenance Coordinator
City/County Maintenance Foreman/PW Dept.

XVI. Independent School District Services

(Superintendent(s) & Principal(s) of Schools)

Canadian	Laura Gragg	918-339-2705	lgragg@canadian.k12.ok.us
	Ross Tucker Larry Tucker Jennifer Baker Bo Bedford Anthony Rowell	[redacted]	
Crowder	Kristel Hickman Amanda Johnson Anna Killebrew Todd Snell	[redacted]	khickman@crowder.k12.ok.us
Frink Chambers	Richard Peckio	918-423-2434	rpeckio@frink.k12.ok.us
	Odis Trammell Scott Burke Rachel Bernardi	[redacted]	
Haileyville	Roger Hemphill	918-297-2626	rhemphill@haileyville.k12.ok.us
	Brandie Heath Margaret Giles Clint Lawrence	[redacted]	
Hartshorne	Jason Lindley	918-297-2534	jlindley@hartshorne.k12.ok.us
	Brandon Hendrix Nicole Green Deborah Ott David Parish James Shaw	[redacted]	

Haywood	Bud Rattan	918-423-6265	prattan@haywood.k12.ok.us
	Sherri Ridenour	[redacted]	
	Jim Mize		
Indianola	Pamela Smith-Gordon	918-558-0800	psmith@indianola.k12.ok.us
	Nathan Binam	[redacted]	
	Matthew Sennett		
	James Youngblood		
Jones Academy	Patrick Moore	918-297-2518	pmoore@choctawnation.com
		[redacted]	
Kiowa	Sam Rhyne	918-432-5631	srhyne@kiowa.k12.ok.us
	Keith Quaid	[redacted]	
	Jack Ward		
SRO	Rick Pool		
Krebs	Patrick Turner	918-426-4700	pturner@krebs.k12.ok.us
	Christie Hyatt	[redacted]	
	Ryan Guyer		rguyer@krebs.k12.ok.us
McAlester	Dr. Robert Steeber	918-423-4771	rsteeber@mpsbuffs.org
		[redacted]	
	Paula Meadows	[redacted]	pmeadows@mpsbuffs.org
	KC Buck		kbuck@mpsbuffs.org
	Lori Few		lfew@mpsbuffs.org
	Tracey Sontag		tsontag@mpsbuffs.org
	William Higgins		whiggins@mpsbuffs.org
	Kathy Hunt		khunt@mpsbuffs.org
	Preston James		pjames@mpsbuffs.org
	Jamie Price		jprice@mpsbuffs.org
	Caroline Long		clong@mpsbuffs.org
	Laurie Smith		lsmith@mpsbuffs.org
	Michael Coffman		mcoffman@mpsbuffs.org
	James Singleton		jsingleton@mpsbuffs.org
	Dewayne Davis		dadavis@mpsbuffs.org
Pittsburg	Chad Graham	918-432-5062	cgraham@pittsburg.k12.ok.us
	Liz Hall	[redacted]	
	Lance Hess		

Quinton	Dr. Trice Butler	918-469-3100	tbutler@quintonschools.com
	Dane Lemmons Rosalinda McClary	[redacted]	
Savanna	Adam Newman Angie Wilson Chad Stone	918-548-3777 [redacted]	anewman@savanna.k12.ok.us
Tannehill	Jonathan Booth	918-634-1883	jbooth@tannehill.k12.ok.us
	Molly Painter Brenda Roth Betsy Ross Steven Young	[redacted]	mpainter@tannehill.k12.ok.us broth@tannehill.k12.ok.us bross@tannehill.k12.ok.us syoung@tannehill.k12.ok.us
Kiamichi VoTech	Raymond Wilson Brad Kellog Kaci Cantrell	[redacted]	rwilson@ktc.edu

XVII. Floodplain Administrators

Pittsburg County   Tawanna Cathey   918-423-4726
[redacted]

XVIII. Public Utility Services: (Representatives from each utility)

ELECTRIC: Name of Company, Address, Phone Numbers

PSO

Johathan Wynn	918-426-7922,	Cell-918-318-7556	jvwynn@aep.com
Todd Monks	918-426-7913,	Cell-918-2184564	twmonks@aep.com
Victor Landin	918-426-7914,	Cell-361-290-6452	vllandin@aep.com

Kiamichi Electric

Michelle Warmuth   918-465-2338 ext 5627   mwarmuth@kiamichielectric.org
©918-465-6443

NATURAL GAS: Name of Company, Address, Phone Numbers

Center Point Energy   866-275-5265

TELEPHONE: Name of Company, Address, Phone Numbers

AT&T   1-800-288-2020

XIX. EOC DIRECTION AND CONTROL STAFF:

Communications/Message Center   918-423-5655   lbaughman@pittsburgcountyem.org

dcossey@pittsburgcountyem.org
ebrogdon@pittsburgcountyem.org

Damage Assessment 918-423-5655 lbaughman@pittsburgcountyem.org
dcossey@pittsburgcountyem.org

Public Information
Emergency Management 918-423-5655
emergencymanagement@pittsburgcountyem.org

Warning/Reporting Section 918-423-5655 lbaughman@pittsburgcountyem.org
dcossey@pittsburgcountyem.org
ebrogdon@pittsburgcountyem.org

Shelter/Evacuation Section 918-423-5655 lbaughman@pittsburgcountyem.org
dcossey@pittsburgcountyem.org
ebrogdon@pittsburgcountyem.org

Administration 918-423-5655
emergencymanagement@pittsburgcountyem.org lbaughman@pittsburgcountyem.org
dcossey@pittsburgcountyem.org
ebrogdon@pittsburgcountyem.org

Transportation 918-423-5655
emergencymanagement@pittsburgcountyem.org lbaughman@pittsburgcountyem.org
dcossey@pittsburgcountyem.org
ebrogdon@pittsburgcountyem.org

AMERICAN RED CROSS:
Disaster office for Pittsburg County
Rene Beezley 918-421-0904 918-423-0481 rene.beezley@redcross.org
Sherry Schauer 405-444-4470 sherry.schauer@redcross.org

SALVATION ARMY:
Divisional Headquarters for Oklahoma and Arkansas, 5101 N. Pennsylvania, OK City. PH: 405-840-0735

MINISTERIAL ALLIANCE:

AMATEUR RADIO OPERATORS/CLUB:
Matt Weeks [redacted]
David Weeks

Jered Weeks	[redacted]	
Bryan Fuller		
Terry Dalpoas		

STORM SPOTTERS:

Matt Weeks	[redacted]	mweeks@pittsburgcountyem.org
David Weeks		dweeks@pittsburgcountyem.org
Jered Weeks		jweeks@pittsburgcountyem.org
Bryan Fuller		bfuller@pittsburgcountyem.org
Terry Dalpoas		km5uq@yahoo.com
Duane Bestul		duane.bestul@gmail.com

PITTSBURG COUNTY WATER DISTRICTS:

Pittsburg Co PWA (Crowder)	Vincent Lott	[redacted]
Pittsburg Water Plant	Ryan McCuller	
McAAP	Zach Duffy	
McAAP	Robert "Wade" Miller	
Krebs Utility	Jonathan Clifton	
McAlester PWA	Nick Manning	
Kiowa PWS	Daniel Dibble	
	Leea Shows	
Pittsburg Co. Water Authority	Ryan McCullar	[redacted]
Longtown RW&S Dist. 1	Chris Black	
Pittsburg RWD #14	Roy Engleman	
Hartshorne	Wesley Miller	
Pittsburg RW&SD #15	Daniel Gilbert	
Savanna WWP	Coty Dedman	
Pittsburg RWD #11	James Terral	
Pittsburg Co. RWD #16	Donny Logsdon	
Pittsburg RWD #9	Roy Engleman	
Pittsburg Co. RWD #7 (Arpelar)	Daniel Gilbert	
Pittsburg RWD #6	Roy Engleman	
Indianola RWD #18	Jeremy Ward	
Haileyville PWS	Travis Jackson	
Adamson RWD #8	Mike Dunagan	
Pittsburg RWD #5	David Clark	
Arrowhead State Park	Dustin Murdaugh	
Jackie Brannon Corr CTR	Justin Jimmerson	
Quinton PWS	Jimmy Daniels	
Pittsburg Co. RWSG #19		
Narconon-Arrowhead	JoAnn Richardson	
Oklahoma State Penitentiary	Samantha Christie	
Pittsburg RWD #20 (Carlton Landing)	Roy Blanks	
Wilburton PWS	Marcus Kirk	[redacted]
Wilburton WWT	Randy Clark	
Management Company	Vivian "Tinker" Moody	

AGRICULTURAL/ANIMAL SERVICES:

Pittsburg County Animal Shelter:	918-423-7803	
Michelle VanPelt	[redacted]	pcas1206@yahoo.com
Pittsburg County OSU Ext Office:	918-423-4120	
David Cantrell	[redacted]	david.cantrell@okstate.edu
City of McAlester Animal Control:	918-423-1212	
City of Krebs Animal Control:	918-423-1212	
City of Hartshorne Animal Control:		
Cathy Bailey	[redacted]	ceac@cityofhartshorne.com

OTHER VOLUNTEERS:

County Detention Services Agreement

THIS DETENTION SERVICES AGREEMENT is made and entered into on this 29th day of September 20 25 by and between the CITY OF MCALESTER, a charter city of the State of Oklahoma, hereinafter referred to as "McAlester" or "City", and the PITTSBURG COUNTY CRIMINAL JUSTICE CENTER, hereinafter referred to as "PCCJC", each party having been duly organized and existing under the laws of the State of Oklahoma

WITNESSETH:

WHEREAS, PCCJC, on behalf of Pittsburg County, and McAlester, are authorized by law and agreement to have charge and custody of the Pittsburg County Criminal Justice Center and the McAlester City Jail respectively; and the prisoners or inmates thereof; and,

W'HEREAS, Pittsburg County has caused to be constructed a Detention facility on West Street to be thereafter managed and operated by PCCJC and the Pittsburg County Sheriff; and

WHEREAS, McAlester will designate PCCJC as a place of confinement for the incarceration of one (1) or more but not to exceed ten (10) inmates lawfully committed to its custody (city inmates); and,

WHEREAS, PCCJC is desirous of accepting and keeping in its custody such prisoners or inmates in the new Pittsburg County Criminal Justice Center for a rate of compensation mutually agreed upon by the parties hereto; and,

WHEREAS, the governing bodies of the City of McAlester, Pittsburg County and PCCJC have approved and confirmed this agreement as authorized and provided for by law.

NOW, THEREFORE, in consideration of the above and foregoing recitals, the payments to be made hereunder, the mutual promises and covenants herein contained, and for other good and valuable consideration, the adequacy of which is hereby acknowledged, the parties hereto agree as follows:

1. GOVERNING LAW: The parties hereto agree that, except where expressly otherwise provided, the laws and administrative rules and regulations of the State of Oklahoma shall govern in any matter relating to any prisoners or inmates confined pursuant to this Agreement.

2. DURATION:

A. The primary term of this agreement shall be for a period of approximately one (1) year commencing when the Pittsburg County Sheriff notifies the Chief of Police and McAlester, that he is prepared to accept city inmates, which estimated time is Sept 29 2025 and said term shall end June 30, 2026 The primary term shall end on June 30, 2026 without further notice or action, unless the continuation of this agreement for the ensuing fiscal year ratified by the parties herein *as* set forth below.

B. This agreement is subject to annual appropriation by McAlester, through its governing body each fiscal year. Before the beginning of each fiscal year, the McAlester's governing body shall determine whether to appropriate funds for these expenditures under this agreement for the ensuing fiscal year, as is required under the City's Charter, and the Oklahoma constitution and statutes.

C. This agreement shall be renewable for successive one (1) year terms under such termsand conditions as the parties may determine. McAlester shall notify PCCJC and the Sheriff not less than ninety (90) days prior to the end of any period or term of its desire to renew this agreement If no renewal agreement is entered into prior to the end of the preceding term, then no renewal shall occur and the existing operative agreement between the parties shall continue at the will of each party, terminable by either party upon ninety (90) days written notice of termination.

3. TERMINATION:

A. This agreement may be terminated by either party upon ninety (90) days, written notice of termination delivered to the other party. Prior to the termination date any and all outstanding invoices shall be paid in full.

B. In the event of termination of this agreement for any reason, McAlester shall continue to compensate PCCJC for any prisoner(s) or inmate(s) housed in the Pittsburg County Criminal Justice Center after such termination until the City of McAlester retakes its prisoner(s) or inmate(s), in the same manner and at the same rates as if this agreement had not been terminated.

4. MAILING ADRESSES - NOTICES:

A. All notices, reports and correspondence to the respective parties of this agreement shall be sent, mailed or delivered to the following:

PCCJC:

Pittsburg County Criminal Justice Center
Attention: Sheriff
1210 N. West Street
McAlester, OK 74501

McAlester:

City of McAlester
Attention McAlester City Clerk
P.O. Box 578
McAlester, OK 74502

B. Notices duly mailed shall be deemed given on the date mailed. The parties shall notify each other in writing of any change of address or contact persons.

5. DEFINITIONS: The parties hereby agree that the following terms shall have the specified meanings unless indicated otherwise herein:

A. "year" or "service year" or "annual". Unless the context indicates otherwise, these terms shall be measured or understood on a fiscal year basis from July 1 of one year to June 30 of the following year.

B. "Inmate classifications" shall be made pursuant to the then current inmate classification system utilized by the Pittsburg County Sheriff pursuant to law all prisoners in his charge. This includes minimum, medium and maximum-security classifications.

c. "city prisoner" or "city inmate". These are the adult persons housed in the Pittsburg County Criminal Justice Center for whom McAlester is primarily responsible. No juveniles can be kept or housed at the Pittsburg County Criminal Justice Center. This classification of inmate shall be determined as follows:

1. Any adult person arrested or taken into custody on charges or warrants based on allegations of conduct or offense from within the limits of the City of McAlester, whether by warrant or not, is a possible city inmate. The arresting officer shall make the initial classification by indicating whether the charges sought will be city charges or county charges (Le. state charges) or both, or whether surrendering on a city warrant or state warrant. *If* the arrest or surrender involves only city charges or city warrants, the person is a city inmate until released, unless county charges subsequently take precedence and the city is substantially delayed in completing its proceedings. If an inmate remains incarcerated on county charges after the city charges have been completed, he or she shall become a county inmate at that time and no longer be a city inmate.

2. If the arresting officer indicates both city and county charges will be sought, the tentative classification shall be as a county inmate and the county charges shall take priority. If the Pittsburg County District Attorney does L'1 fact file state charges out of that incident and arrest, the person will remain classified as a county inmate until the proceedings are complete. Thereafter, such person shall be classified as a city inmate until the city proceedings are complete. If the Pittsburg County District Attorney declines to file any state charged out of that incident and arrest, the inmate shall be a city inmate from arrest to release.

D. "daily rate service payment" is the agreed daily payment from McAlester to PCCJC for the housing of city inmates. This payment covers the daily costs of the housing, feeding, and routine, minor nursing medical services performed by Pittsburg County nursing staff of the city inmates only. All other medical or other needs of the city inmates, including prescription drugs, are the additional responsibility and expense of McAlester, unless expressly agreed otherwise herein. The daily service is payable in full, regardless of the average city inmate population history or other measure of utilization. PCCJC agrees to provide said *bill* monthly. McAlester agrees to make payment to PCCJC within thirty (30) days of receipt of such bill.

6. COMPENSATION:

A. PCCJC will provide the City of McAlester with ten (10) beds in the Pittsburg County Criminal Justice Center as the new "McAlester City Jail". The ten (10) beds available to McAlester shall be utilized under the same rules of classification and separation as county inmate beds. It is understood that this could mean maximum capacity is less than ten (10) persons. The Sheriff of Pittsburg County will notify the McAlester Chief of Police or his designee whenever the city inmate population is eighty percent (80%) of capacity or when only two (2) McAlester beds remain available.

B. For the service provided with the availability of ten (10) beds, McAlester agrees to pay PCCJC a daily service payment of $50.00 per day per inmate. PCCJC agrees to provide said bill monthly. McAlester agrees to make payment to PCCJC within thirty (30) days of receipt of such bill.

C . PCCJC will provide McAlester with an itemized bill for all additional services provided by PCCJC for a city inmate, incl1.1ding daily rate calculations. PCCJC agrees to provide said bill monthly. McAlester agrees to make payment to PCCJC within thirty (30) days of receipt of such bill.

D. The daily rate service payment shall be adjusted upward according to the same daily rate then charged by PCCJC to county/district inmates. Not less than ninety (90) days before the end of the current year, both parties shall notify the other of annual adjustment negotiations. Each party shall engage in good faith in such negotiations. Tue daily rate service payment shall be as mutually agreed, but in any event, any increase shall not exceed ten percent (10%) per year. The factors to be considered by the parties in determining the increase for the following car are as follows:

1. Inflationary factors, including indexes, changes in the actual cost of goods, salary increases, etc.

2. Legal and regulatory changes, including increased staffing, structural changes, etc.

3. Experience, including unexpected situations, act of God, etc .

4. Actual utilization rates and comparisons to a daily rate method of payment etc.

5. Any other relevant and material factors.

If the parties are unable to reach an agreement as to the amount of the increase, the matter shall be submitted to the Dispute Resolution Board, whose decision is final

7. RIGHT OF INSPECTION: McAlester shall have the right to inspect, at all reasonable times and upon notice, all of the Pittsburg County Criminal Justice Center facilities in which city inmates are confined in order to determine if such Detention Center maintains standards of confinement acceptable to McAlester and that the City inmates are treated equally regardless of race, religion, color, creed or national origin; provided, however, that PCCJC shall be obligated to manage, maintain and operate its facilities consistent with all applicable federal, state and local laws and regulations.

8. FURLOUGHS, WORK RELEASE, ETC.: PCCJC agrees that no early releases or alternatives to incarceration, including furloughs, electronic home detention or work release shall be granted to any inmate housed pursuant to this agreement without written authorization by the committing court.

9. INMATE ACCOUNTS: No City Inmate shall be allowed to have an inmate Trust Fund Checking Account, unless that inmate is deemed to also have county/district charges that take precedence over the city charges. It

will be the sole responsibility of the Sheriff or his designee to take possession and responsibility for all monies and/or evidence belonging to City of McAlester inmates or relating to the arrest and booking of city inmates.

10. RESPONSIBILITY FOR OFFENDER'S CUSTODY: It shall be the responsibility of PCCJC to confine the city prisoner(s) or inmate (s); to provide treatment, including the furnishing of subsistence and all necessary minor medical services and supplies; m provide for the inmate's physical needs; to make available to them treatment consistent with the individual needs' to retain them in said custody; to supervise them; to maintain proper discipline and control; to make certain that they receive no special privileges and that the sentence and orders of the committing court are faithfully executed; provided that nothing herein contained shall be construed to require PCCJC, or any of its agents, to provide treatment, facilities or programs for any inmates confined pursuant to this agreement Nothing herein shall be construed as to require PCCJC to provide services, treatment, facilities or programs to city inmates above, beyond or in addition to that which *is* require by applicable law.

11. MEDICAL SERVICES:

A. Inmates deemed city inmates shall receive such medical, psychiatric and dental treatment when emergent and necessary to safeguard their health while housed at the Pittsburg County Criminal Justice Center. The McAlester Chief of Police or his designee shall provide for or arrange for the providing of such medical, psychiatric and dental services. Except for routine, minor nursing medical services provided in the Pittsburg County Criminal Justice Center, the McAlester Chief of Police or his designee shall be notified of any treatment or care needed prior to an inmate receiving any care. In emergencies, the McAlester Chief of Police or his designee will be notified prior to treatment or transport for *care.* McAlester shall be responsible as provided by law for such medical, psychiatric and dental treatment provided outside the Pittsburg County Criminal Justice Center for the benefit of city inmates and such other like treatment outside the scope of routine, minor nursing medical services performed by Pittsburg County nursing staff.

B. In such circumstances where a City inmate is being treated at an emergency medical facility or admitted into a medical facility, it will be the sole responsibility of the McAlester Chief of Police or his designee to provide transportation (unless deemed necessary by the McAlester Chief of Police of his designee that an ambulance needs to be dispatched for transport) and security for said City inmate until said City inmate is released or discharged from medical facility.

C. An adequate record of all such services shall be kept by PCCJC for McAlester's review at its request, to the extent consistent with confidentiality regulations.

D. Should medical, psychiatric or dental services be required, the McAlester Chief of Police or his designee will authorize the services and the City of McAlester shall be billed and/or the inmate pursuant to 11 0. S. § 14-113, 74 0. S. § 192 or other similar authority.

12. DISCIPLINE:

PCCJC shall have physical control over and power to execute disciplinary authority over all inmates of the City of McAlester. However, nothing contained herein shall be construed to authorize or permit the imposition of a type of discipline prohibited by the laws of the State of Oklahoma, the United States Constitution or applicable laws of the United States.

13. RECORDS AND REPORTS:

PCCJC shall keep all necessary and pertinent records concerning such city inmates in the manner consistent with the maintenance of all other PCCJC inmate records. During a city inmate's confinement in the Pittsburg County Criminal Justice Center, The McAlester Chief of Police or bis designee, and McAlester, shall upon request be entitled to receive and be furnished with copies of any report or record associated with said inmate(s) incarceration, to the extent permitted by law.

14. REMOVAL FROM THE JAIL:

An inmate of the city legally confined in the Pittsburg County Criminal Justice Center shall not be removed by any person without written or verbal order of any court having jurisdiction or the McAlester Chief of Police or his designee. PCCJC agrees that no early releases, furloughs, work release, or electronic home detention shall be granted to any inmate without authorization from the Chief of Police, his designee, or the Municipal Court. This paragraph shall not apply to an emergency necessitating the immediate removal of the inmate for medical, dental, psychiatric treatment or other catastrophic condition presenting an eminent danger to the safety of the inmate or to inmates or personnel of PCCJC. In the event of any such emergency removal, PCCJC shall inform the McAlester Chief of Police or his designee of the whereabouts of the inmate(s) so removed, at the earliest practicable time, and shall exercise all reasonable care for the safekeeping and custody of such inmate(s).

15. ESCAPES:

In the event any city inmate shall escape from PCCJC custody, PCCJC will use all reasonable means to recapture the inmate. PCCJC shall have the primary authority to direct *the* pursuit and retaking of the inmate(s) within its own territory.

16. DEATH OF AN INMATE:

A. In the event of the death of a city inmate, the Pittsburg County Medical Examiner shall be notified. The McAlester Chief of Police or his designee shall receive copies of any records ma.de at or in connection with such notification.

B. PCCJC shall immediately notify the McAlester Chief of Police or his designee and the City of McAlester of the death of a city inmate, furnish information as requested and follow the instructions of McAlester Chief of Police or his designee with regard to the disposition of the body. The McAlester Chief of Police or his designee will designate the official(s) authorized to request information from and provide instructions to PCCJC regarding deceased inmate. The body shall not be released except on written or verbal order of the appropriate officials of the State Medical Examiner's Office. Written notice shall be provided within three weekdays of receipt of notice of such death. All expenses relative to any necessary preparation of the body and shipment charges shall be paid by McAlester. With McAlestcr's consent, PCCJC may arrange for burial and all matters related or incidental thereto, and all such expenses shall be paid by McAlester. The provisions of his paragraph shall govern only the relations between or among the parties hereto and shall not affect the liability of any relative: or other person for the disposition of the deceased or for any expenses connected therewith. DISPUTE RESOLUTION: In case of a dispute over the performance or meaning of the provisions of this agreement, which has not been resolved through discussion between the parties, said dispute shall be submitted to a Dispute Resolution Board consisting of three individuals; one appointed by each party and the third selected by the two initial members. Said board shall decide matters by majority vote. If either party is not satisfied with the result, except where otherwise provided, it may utilize any other remedy to which it may be entitled at law or in equity.

17. MISCELLANEOUS:

A. PCCJC shall have the right to refuse to accept any individual from the city who, in the judgment of PCCJC, exercised by the Sheriff of Pittsburg County, has a current illness, disease or injury which may adversely affect the operations of t'le Pittsburg County Criminal Justice Center or have a history of serious medical problems. At the discretion of PCCJC, a clearance from an attending physician may be required before the individual is booked into custody at the Pittsburg County Criminal Justice Center.

B. City inmates incarcerated in the Pittsburg County Criminal Justice Center pursuant to this agreement shall be transported to and from the jail by the McAlester Police Department. PCCJC is not responsible for transportation of city inmates under this agreement and shall be reimbursed by McAlester for any actual expenses incurred in transport of city inmates if in fact transportation of an inmate by PCCJC becomes necessary.

C. In providing services under this contract, PCCJC is an independent contractor and neither it, nor its officers, agents, or employees are employees of McAlester for any purpose, including responsibility for any federal or state tax, industrial insurance or Social Security liability. Neither shall the provision of services under this agreement give rise to any claim of career service or civil service rights, which may accrue to an employee of McAlester under any applicable law, rule, or regulation.

D. The Sheriff of Pittsburg County and the McAlester Chief of Police shall cooperate with one another and develop and prepare written rules to implement this agreement and to ensure its effective operation over time. The rules shall govern the details of the administration and operation consistent with this agreement. Such rules shall govern issues and matters not expressly addressed by this agreement and shall remain in force with this agreement is modified, by the parties to the contrary. The initial rules will be submitted to both parties and the Board of County Commissioners of Pittsburg County for approval prior to becoming effective. Subsequent amendments or additions to the rules may be made by the written agreement of the Sheriff and Chief. Copies of any such changes shall be furnished to both parties and the Board of County Commissioners of Pittsburg County.

18. GENERAL PROVISIONS:

A. Severability. In the event any of the provisions of this agreement shall be determined to be unenforceable or otherwise invalid for any reason, such provisions shall be enforced and valid to the extent permitted by law. All provisions of this agreement are severable and the unenforceability or invalidity of a single provision herein shall not affect the remaining provisions.

B. Governing Law and Venue, this agreement is governed by the laws of the State of Oklahoma. Venue for any lawsuit shall be in the District Court of Pittsburg County, State of Oklahoma.

C. Waiver of Breach. The waiver by either party of the breach of any provision of this agreement by the other party must be in writing and shall not operate nor be construed as a waiver of any subsequent breach by such other party.

D. Savings Clause. Nothing herein shall be construed so as to require the commission of any act contrary to law, and whenever there is any conflict between the provisions of this agreement and any statute, law, public regulation or ordinance, the latter shall prevail, but in such event, the provisions of this agreement affected shall be curtailed and limited only to the extent necessary to bring it within legal requirements.

E. Interpretation. This agreement has been submitted to the scrutiny of all parties and their counsel, if desired, and it shall be given a fair and reasonable interpretation in accordance with its words, without consideration or weight given to its being drafted by any party or its counsel. All words used in the singular shall include the plural; the present tense shall include the future; and the masculine gender shall include the feminine and neuter gender.

F. Access to Records. The parties hereby agree that authorized representatives of the parties shall have access to any books, documents, paper and record of the other party, which are pertinent or relevant to this agreement for the purposes of making audits, examinations, excerpts and transcriptions. All such records and all other records pertinent or relevant to this agreement and work undertaken pursuant to this agreement shall be retained by the parties for a period of three (3) years after the final expiration date of this agreement or any amendments hereto, unless a longer period is required to resolve audit findings or litigation. In such cases, the parties may expressly agree by an amendment or separate agreement for such longer period for record retention.

G. Amendment. This agreement may be amended by mutual written agreement of the parties.

IN WITNESS WHEREOF, the above and foregoing agreement has been executed in duplicate by the parties hereto and made effective on the day and year above written.

PITTSBURG COUNTY CRIMINAL JUSTICE CENTER

Frankie McClendon

By: Frankie McClendon, Pittsburg County Sheriff

Hope Trammell

Attest

HOPE TRAMMELL - CO. CLERK PITTSBURG COUNTY

THE CITY OF MCALESTER, OKLAHOMA

____

By: Justin Few, Mayor

____

Attest

APPROVED:

BOARD OF COUNTY COMMISSIONERS OF PITI'SBURG COUNTY, STATE OF OKLAHOMA

Chairman of the Board ______________________

Commissioner ______________________

Commissioner ______________________

Attest. Hope Trammell

HOPE TRAMMELL - CO. CLERK PITTSBURG COUNTY

APPROVED AS TO FORM:

City Attorney ______________________

Pittsburg County District Attorney ______________________

RESOLUTION
26-069

The Board of County Commissioners, Pittsburg County, met in regular session on Monday, September 29, 2025.

WHEREAS, Pittsburg County General issued the following purchase order(s):

1438, issued on August 9, 2024 to Wav 11, in the amount of $150.00 for Internet Repair.

3735, issued on October 22, 2024 to Wav 11, in the amount of $500.00 to Troubleshoot Card Readers for Doors

5333, issued on December 12, 2024 to Lowes, in the amount of $598.10 for Ceiling Tiles.

10949, issued on June 9, 2025 to Wav 11, in the amount of $250.00 to Troubleshoot Internet Issues.

11534, issued on June 30, 2025 to Pitstop Lock and Safe, in the amount of $574.50 for Lock and Keys

WHEREAS, the above-mentioned Purchase Order(s) are no longer needed, and should be canceled.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby cancel Purchase Order(s) 1438, 3735, 5333 & 11534 for FY 2024-2025

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

ATTEST:

HOPE TRAMMELL - CO. CLERK PITTSBURG COUNTY

CHAIRMAN ______

VICE-CHAIRMAN ______

MEMBER ______

COUNTY CLERK ______

RESOLUTION
26-070

The Board of County Commissioners, Pittsburg County, met in regular session on Monday, September 29, 2025.

WHEREAS, the SouthEast Expo Center issued the following purchase order(s):

8729, issued on March 31, 2025 to Wav 11, in the amount of $150.00 for Connectors.

WHEREAS, the above-mentioned Purchase Order(s) are no longer needed, and should be canceled.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby cancel Purchase Order(s) 8729 for FY 2024-2025

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

ATTEST:

HOPE TRAMMELL - CO. CLERK PITTSBURG COUNTY

CHAIRMAN ____________________

VICE-CHAIRMAN ____________________

MEMBER ____________________

COUNTY CLERK Hope Trammell

RESOLUTION
26-071

The Board of County Commissioners, Pittsburg County, met in regular session on Monday, September 29, 2025.

WHEREAS, Pittsburg County Commissioners Office issued the following purchase order(s):

> 6427, issued on January 22, 2025 to Wav 11, in the amount of $250.00 to Troubleshoot internet.

WHEREAS, the above-mentioned Purchase Order(s) are no longer needed, and should be canceled.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County, do hereby cancel Purchase Order(s) 6427 for FY 2024-2025

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

ATTEST:

HOPE TRAMMELL - CO. CLERK
PITTSBURG COUNTY

CHAIRMAN ____________________

VICE-CHAIRMAN ____________________

MEMBER ____________________

COUNTY CLERK ____________________

RESOLUTION
26-072

The Board of County Commissioners, Pittsburg County met in regular session on Monday September 29, 2025.

WHEREAS, the following individuals wish to make a donation to the Pittsburg County Animal Shelter Donation Account (1235-1-8020-2202)

Bobbye Stipe - $100.00

WHEREAS, the Board of County Commissioners accepts this donation on behalf of the Pittsburg County Animal Shelter, to be deposited into the Pittsburg County Animal Shelter's Donation account (1235-1-8020-2202), to be used for the items that cannot be purchased through the Maintenance & Operations accounts.

THEREFORE, BE IT RESOLVED, the Board of County Commissioners. Pittsburg County, do hereby approves this donation, to be deposited into the Pittsburg County Animal Shelter's Donation Account.

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

ATTEST:

HOPE TRAMMELL - CO. CLERK
PITTSBURG COUNTY

CHAIRMAN

VICE-CHAIRMAN

MEMBER

COUNTY CLERK

DESCRIPTION	Amount	
Check #		
[illegible]		

S. A. & I. No. 210 (1986)

RECEIPT

No: 28649

ANIMAL SHELTER
(office or board)

PITTSBURG COUNTY
STATE OF OKLAHOMA

McALESTER, OKLAHOMA 9-23-25

Received of Bobbye Stipe $ 100.00

One hundred dollar —— Dollars

Purpose Donation

Chairman, BOCC By W. D. Van Delt
Officer Deputy

BOBBYE D. Stipe
Ph: 918-329-9098
6?7 S 10th St
hartshorne, ok 74547

86-25/1031

9-23-25
Date

Pay to the Order of Pittsburg County Animal Shelter $ 100.00

One hundred —— Dollars

THE BANK N.A.
SECOND AND CARL ALBERT PARKWAY
McALESTER, OKLAHOMA 74502

For donation (Cats/Kittens) Bobbye Stipe

MP

RESOLUTION

NO. 26-073

The Board of County Commissioners, Pittsburg County, Met in regular session Monday, September 29TH, 2025

WHEREAS, the **FIRE FIGHTERS ASSOCIATION** wishes to cancel the following Purchase Order:

10564 to Muskogee Communications dated June 2ND, 2025 in the amount of $2,000.00 for Repeater Repair.

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

THEREFORE, BE IT RESOLVED, the Board of County Commissioners, Pittsburg County do hereby cancel Purchase Order 10564 for FY 2024-2025.

CHAIRMAN

MEMBER

MEMBER

ATTEST:

HOPE TRAMMELL - CO. CLERK PITTSBURG COUNTY

Hope Trammell

COUNTY CLERK

RESOLUTION

NO. 26-074

The Board of County Commissioners, Pittsburg County, Met in regular session Monday, September 29TH, 2025.

WHEREAS, the **SHERIFFS DEPARTMENT** wishes to cancel the following Purchase Orders

47 to Pruetts Food dated July 1ST, 2024 in the amount of $500.00 for Employee Appreciation.

62 to Atwoods dated July 1ST, 2024 in the amount of $200.00 for K-9 Supplies.

670 to Galls LLC dated July 17TH, 2024 in the amount of $1,963.94 for Uniform Shirts.

1222 to Broken Arrow Electric Supply Inc dated August 5TH, 2024 in the amount of $1,000.00 for Jail Maintenance Supplies.

1223 to North Texas Tollway Authority dated August 5TH, 2024 in the amount of $50.00 for Toll Charges.

2108 to Broken Arrow Electric Supply dated September 3RD, 2024 in the amount of $500.00 for Maintenance Supplies.

4747 to Jamesco Enterprises LLC dated November 25TH, 2024 in the amount of $2,000.00 for Jail Janitorial Supplies.

5678 to Walmart Community Card dated December 30TH, 2024 in the amount of $500.00 for Inmate Work Crew & Inmate Groceries.

5745 to SGC Foodservice dated December 31ST, 2024 in the amount of $515.66 for Grill Cleaner, Detergent and Softener.

5805 to Bemac Supply dated January 3RD, 2025 in the amount of $329.66 for Flush Valve Repair Kit.

6794 to OK Tire dated February 3RD, 2025 in the amount of $500.00 for Tires and Repairs.

7073 to T & W Tire dated February 7TH, 2025 in the amount of $30.00 for Rotating Tires.

7979 to Lowes dated March 10TH, 2025 in the amount of $500.00 for Jail Maintenance Supplies.

7981 to Walmart Community Card dated March 10TH, 2025 in the amount of $200.00 for K-9 Supplies.

8330 to Fastenal Company dated March 19TH, 2025 in the amount of $298.98 for Bits for Lights.

8680 to Pruetts Food dated March 31ST, 2025 in the amount of $500.00 for Inmate Work Crew Lunch.

9512 to Walmart Community Card dated April 28TH, 2025 in the amount of $200.00 for K-9 Supplies.

9522 to Department of Public Safety dated April 28TH, 2025 in the amount of $800.00 for OLETS User Fees.

9756 to T.H. Rogers dated May 5^{TH}, 2025 in the amount of $500.00 for Jail Maintenance Supplies.

9757 to Lowes dated May 5^{TH}, 2025 in the amount of $500.00 for Jail Maintenance Supplies.

9819 to T & W Tire dated May 5^{TH}, 2025 in the amount of $500.00 for Tire Repair Etc.

10192 to O Reilly Auto Parts dated May 14^{TH}, 2025 in the amount of $183.90 for Parts to Repair Pressure Washer.

10599 to T & W Tire dated June 2^{ND}, 2025 in the amount of $1,000.00 for Tires & Services.

10600 to Department of Public Safety dated June 2^{ND}, 2025 in the amount of $800.00 for OLETS User Fees.

10601 to Kiamichi Automotive Warehouse dated June 2^{ND}, 2025 in the amount of $500.00 for Auto Parts Etc.

10605 to Lowes dated June 2^{ND}, 2025 in the amount of $500.00 for Jail Maintenance Supplies.

11228 to Alderson Regional Landfill dated June 18^{TH}, 2025 in the amount of $87.30 for Landfill Charges.

11278 to Jamesco Enterprises LLC dated June 23^{RD}, 2025 in the amount of $2,000.00 for Janitorial Supplies.

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 47, 62, 670, 1222, 1223, 2108, 4747, 5678, 5745, 5805, 6794, 7073, 7979, 7981, 8330, 8680, 9512, 9522, 9756, 9757, 9819, 10192, 10599, 10600, 10601, 10605, 11228 and 11278 for FY 2024-2025.

CHAIRMAN

MEMBER

MEMBER

ATTEST:

HOPE TRAMMELL - CO. CLERK PITTSBURG COUNTY

COUNTY CLERK

PERMIT# 26-018

STATE OF OKLAHOMA
COUNTY OF PITTSBURG
APPLICATION FOR PERMIT
PUBLIC SERVICE/PIPELINE CROSSING

We, the undersigned, hereby petition the Board of County Commissioners, Pittsburg County, to grant a permit for a public service, pipeline crossing, ingress and egress, or line installation as described below and in accordance with the provisions as listed.

PLEASE PRINT
PUBLIC SERVICE/PIPELINE OWNER NAME: H2 Services, LLC

CONTACT: Craig Hamilton EMAIL: Admin@h2servicesllc.net

ADDRESS: P.O. Box 1310 PHONE: 405-517-6227

CITY: Guthrie STATE: Ok ZIP CODE: 73044

CONSTRUCTION COMPANY NAME: ______

CONTACT: ______ EMAIL: ______

ADDRESS: ______ PHONE: ______

CITY: ______ STATE: ______ ZIP CODE: ______

TYPE OF INSTALLATION (Please mark all boxes that apply)				
☐ Electric ☐ Gas ☐ Oil ☐ Water ☐ Telephone ☐ Sewer ☐ Other ______	☐ Permanent Line ☑ Temporary Line	☐ Salt Water ☑ Fresh Water ☐ Other ______	☐ Residential ☐ Commercial ☐ Agricultural ☐ Oil/Gas Service Road ☐ Other ______	☐ Boring ☐ Trenching ☑ In/Through existing culvert ☐ Temporary Road Cross Bridge ☐ Other: ______

This permit is to erect, construct and maintain a Layflat Hose along, upon and across the hereinafter said county highway/road for the purpose of transporting, selling, and using Fresh Water.

LOCATION

Beginning at 35°07'01.76"N 95°54'42.59"W (GPS Location (in decimals)) and Cross (Cross or Parallel) freeway route Ragan Rd (County Road Name)

Approximately 2 miles East (North, South, East, West) of Scipio Rd (N3970Rd) (Name of Closest Intersecting Road or Highway) and ending at

35°05'14.65"N 95°57'55.70"W (GPS Location (in decimals)). Embraced in Section 35 Township 8N Range 13E.

PIPELINES	ELECTRIC
SIZE 12" ALLOY/MATERIAL Layflat WALL THICKNESS ____ CONTENTS Fresh Water MFG. TEST PRESSURE 120 psi MAX. OPERATING PRESSURE ____ WORKING PRESSURE 100 psi	VOLTAGE ____ CONDUCTOR SIZE ____ TYPE OF STRUCTURE ____ RULING SPAN ____
COMMUNICATIONS	**SERVICE ENTRANCE**
WIRES/PAIRS/STRANDS ____ GUAGE ____ CABLE TYPE ____	DIAMETER OF CULVERT PIPE ____ LENGTH OF CULVERT PIPE ____

CASING
SIZE ____ ALLOY/MATERIAL ____ WALL THICKNESS ____

FLOODPLAIN ADMINISTRATOR'S REVIEW

Upon review, I, Monica Sennett, a Floodplain Administrator for Pittsburg County, have determined that the above-referenced public service/pipeline crossing permit:

X Does ____ Does Not

fall within any floodplain.

Monica Sennett
Signature, Pittsburg County Floodplain Administrator

(Administrator: Please attach a copy of the floodplain permit and receipt where permit was paid if road crossing is within a floodplain)

If granted, this permit is subject to the following conditions, requirements and covenants, to-wit, please initial that you have read each condition, requirement or covenant:

1. Applicant/contractor is aware that all road crossing permits for PITTSBURG COUNTY shall require approval from the Pittsburg County Floodplain Administrator's Office and that all permits and fees owed to the Floodplain Administrator's Office will be paid in full before approval is given by the Board of County Commissioners.

Initial: JS

2. Application for road crossing must be submitted ***no later than 5 days before a meeting*** of the Board of County Commissioners with a check for the amount of permit made payable to the Pittsburg County Commissioners. The petitioner/contractor shall contact the County Commissioners Office at the completion of crossing for an onsite inspection.

Initial: JS

3. The applicant must agree to hold Pittsburg County harmless for any damage or injury to persons or property caused by or resulting from the construction, maintenance, operation, or repair of the facilities on, under, or over the County right-of-way. The petitioner/contractor will be responsible for any damage resulting from deviation of the plat.

Initial: LB

4. All crossings shall be bored on blacktop/asphalt roads. Cutting may be permitted on dirt roads, ditches, or other surfaces with approval from the Board of County Commissioners. Blasting is not permiteed.

Initial: LB

5. In construction pipelines or utility routes that cross county highways or roads, NO DITCH, TRENCH, OR BORING, shall be done by the applicant/contractor until approved by the Board of County Commissioners. All ditching and trenching shall be completed to the County Commissioner's specifications. Applicants, contractors or owners shall maintain crossing. (Signs, grass, brush control, etc.)

Initial: LB

6. The petitioner/contractor shall furnish all flag men, lights, barricades, and warning signs meeting all laws and regulations, including those in the "Manual on Uniform Traffic Control Devices" appropriate for the construction project. The petitioner/contractor agrees to keep the road open to traffic unless approved by the Board of County Commissioners. At the conclusion of such work, the right-of-way must be in a presentable condition.

Initial: LB

7. When notified to do so by the Board of County Commissioners, the petitioner/contractor agrees at their expense to make all changes in the facility on County right-of-way.

Initial: LB

8. Relocation – Applicant, upon 30 days written notice, agrees to relocate utilities at their expense should it interfere with County construction and/or maintenance.

Initial: LB

9. Aerial facilities – <u>Clearance above the traffic lanes of the road at all aerial pole line crossings shall comply with applicable safety codes and will not be less than 20 feet.</u> All poles, posts, stubs, fixtures, down guys, wires, and other appurtenances must be kept in good repair at all times and free from weeds and brush within a 5-foot area of the installation. These facilities, when paralleling the roadway, shall be single pole construction and located within 3 feet of the fence line, if a fence exists. If no fence exists, the right-of-way shall be located by an Oklahoma Registered Land Surveyor at the petitioner's expense and a copy provided to the Board prior to construction. All crossings shall be as nearly perpendicular as possible. Facility shall not interfere with the natural flow of waters or ditch.

Initial: LB

10. Underground facilities – All shall be a minimum of 5 feet below the elevation of the center line of the road, but not less than 4 feet fellow the bottom of the ditch. Crossings shall be encased from right-of-way line to right-of-way line and be vented off the right-of-way lines. Concrete caps of 4' wide and 6" deep may be required from edge of road to fence line. Identification markers shall be installed at each right-of-way line directly above the facility. The markers must identify the owner's name, address and telephone

number, size of facility, and emergency contact number in black with a yellow background. Marker must be at least 130 sq. inches in area and erected at a height plainly visible from the road right-of-way.

All underground electric cable crossings must be placed in a conduit and be a minimum of 4 feet below the ditch flow lines. Conduit placed beneath a roadway must be steel, HDPE, heavy-duty PVC, or fiberglass if it is designed to withstand roadway loading and is properly protected.

Steel pipelines crossing the right-of-way may be, upon approve of the Commissioner, installed without encasement if the carrier pipe material within the right-of-way is superior to the carrier pipe material outside the right-of-way by being of steel at least one grade better and of the same wall thickness, or a minimum of one wall thickness greater and of the same alloy. Pipe must be properly protected from corrosion.

Facilities such as water and sanitary sewer lines crossing the county right-of-way shall be encased. Maintenance will be performed by a method that will not disturb the through lanes or interfere with traffic. All conduits shall be sufficient to withstand roadway loadings.

Initial: KB

11. All section corners and ¼ section corners shall be protected. No pipeline or utility line shall cross an intersection diagonally. No liens shall cross within 50 feet of a ¼ section corner or 100' of a bridge.

Initial: KB

12. Owners of all facilities shall be responsible, at their own expense, for decommissioning of sites. Roads and right-of-way shall be restored to the original condition or better.

Initial: KB

13. All road crossings shall comply with all Department of Transportation and/or Oklahoma Corporation Commission pipeline safety standards rules and regulations in effect at the time of the permit.

Initial: KB

14. All pipelines made of non-metallic materials must have a tracer wire installed so the pipeline can be located from above the ground.

Initial: KB

15. Above ground water lines are temporary and shall be placed within three (3) feet of fence line or county right-of-way as not to disrupt road maintenance. All temporary water lines shall be marked or identified with a company contact number or sign at every county road crossing.

The type of temporary road crossing, either above the road surface or trenched, are at the discretion of the individual commissioner. Trenched lines shall be at sufficient depth as to not interfere with normal maintenance and shall be removed at applicant's expense. The owner, firm or company requesting the permit for temporary or permanent line(s) shall be responsible for all damages to county roads or right-of-way caused by such installation. Temporary installation permits are for a period of thirty (30) days. A new permit will be required for each thirty (30) day time period.

Initial: KB

16. Any pipe or tinhorns to be installed shall be a beveled end at a 45° angle with concrete end treatments. The commissioner shall approve proper diameter of pipe.

Initial: KB

FEE SCHEDULE
(Check must accompany permit)

Floodplain Inspection Fee (if necessary)	$50.00 each
Floodplain Oil & Gas Pipeline Burial Permit Fee	$300.00 each
Floodplain Permit extension	1/2 of permit fee each
(all floodplain permits expire 6 months for original permit date)	
Road Bore – Permanent	$1,000.00 each
Domestic or livestock water 3" diameter or less	N/C
Cut or trenched permanent	$1,500.00 each
Temporary lines through culverts/bridges	$1,500.00 each
Temporary buried line, cut or trenched	$1,500.00 each
Temporary Road Crossing Bridge	$1,500.00 each

NOTE: FAILURE TO NOTIFY COMMISSIONERS OF HEAVY LOAD MOVEMENT OR IF A LINE OR SERVICE ENTRANCE IS PLACED IN COUNTY RIGHT-OF-WAY WITHOUT THE PROPER PERMIT(S) MAY RESULT IN A FINE UP TO $5,000 PLUS COURT COSTS

PETITIONER/CONTRACTOR'S ATTESTMENT

I hereby attest to the accuracy of the information contained on this application. I further certify that, in my professional opinion, the facility line is installed; the drawings, plans and specifications therefore comply in all respects with the requirement of said permit.

[signature] 9/22/2025

Petitioner/Contractor Signature Date

Permits 918-346-7537

Title Phone Number

H2 Services LLC
PO Box 1310
Guthrie, OK 73044

F and M Bank
1800 E Oklahoma Ave
Guthrie, OK 73044
86-413/1031

12944

9/4/2025

PAY TO THE ORDER OF Pittsburg County Commissioners $ **3,400.00

Three Thousand Four Hundred and 00/100*** DOLLARS

PROTECTED AGAINST FRAUD

Pittsburg County Commissioners
115 E. Carl Albert Parkway
McAlester, OK
74501

MEMO

H2 Services LLC 12944

Pittsburg County Commissioners 9/4/2025

Calyx Nicklaus 3,400.00

F & M Bank 7517 3,400.00

Approved - 26-017 - 1500.00 + 400.00 Floodplain
26-018 - 1500.00

PERMIT APPROVAL

The undersigned Board of County Commissioners, Pittsburg County, do hereby grant the crossing described in the application hereinabove set forth; provided that, the same shall be subject to the terms and conditions of the application incorporated herein by this reference.

Approved on the 29th day of September, 20 25.

Pittsburg County District # ______

Company Check# 12944 Date of Check 9/4/25 Amount of Check 1500.00

COMMISSIONERS COMMENTS/CHANGES:

BOARD OF COUNTY COMMISSIONERS
PITTSBURG COUNTY, OKLAHOMA

ATTEST:

HOPE TRAMMELL - CO. CLERK
PITTSBURG COUNTY

District 1 Commissioner

District 2 Commissioner

District 3 Commissioner

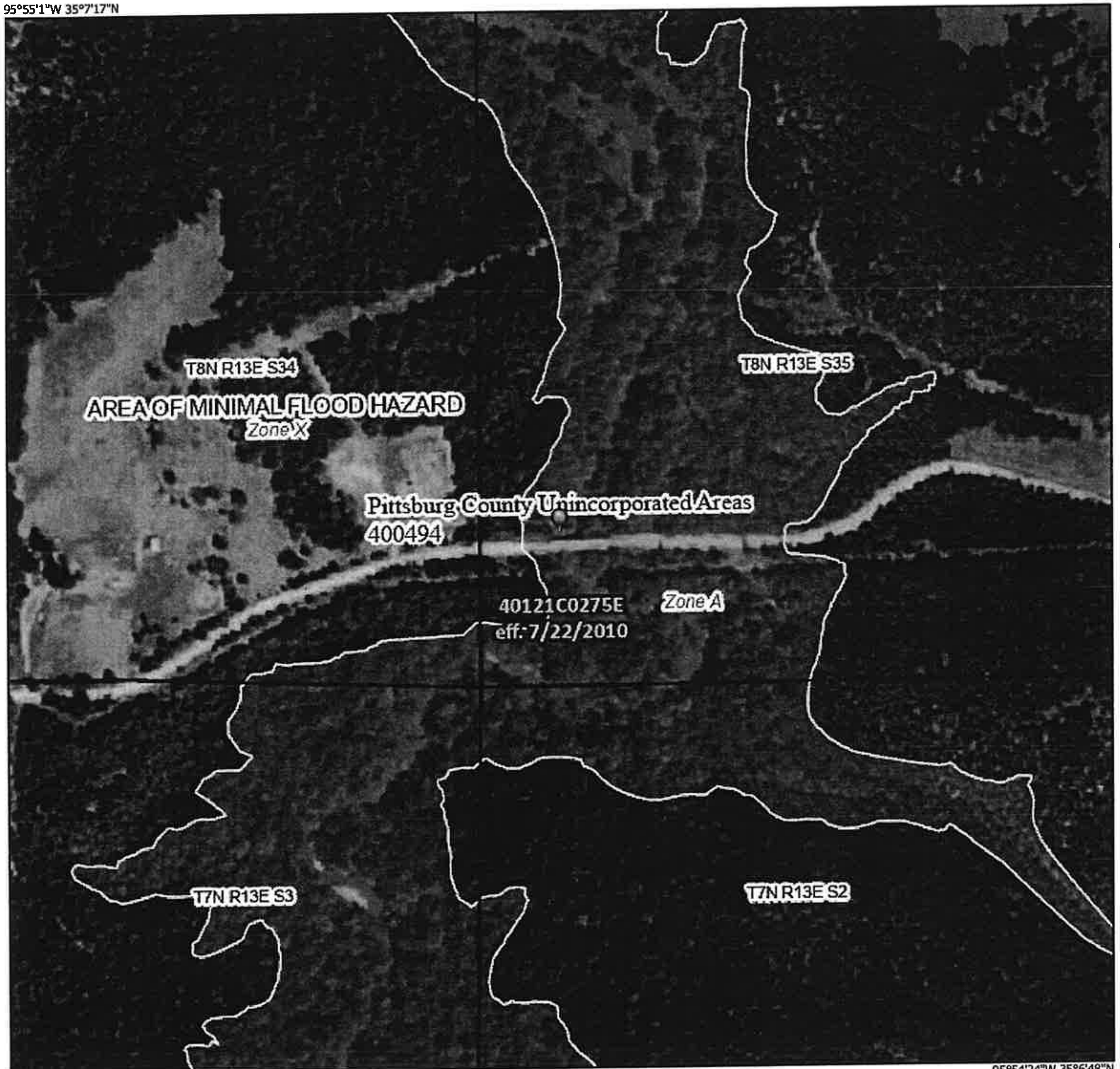
Hope Trammell
County Clerk

2nd Crossing
@ Ragan Rd

National Flood Hazard Layer FIRMette

FEMA

95°55'1"W 35°7'17"N



0 250 500 1,000 1,500 2,000 Feet

1:6,000

95°54'24"W 35°6'48"N

Legend

SEE FIS REPORT FOR DETAILED LEGEND AND INDEX MAP FOR FIRM PANEL LAYOUT

SPECIAL FLOOD HAZARD AREAS
- Without Base Flood Elevation (BFE) *Zone A, V, A99*
- With BFE or Depth *Zone AE, AO, AH, VE, AR*
- Regulatory Floodway

OTHER AREAS OF FLOOD HAZARD
- 0.2% Annual Chance Flood Hazard, Are of 1% annual chance flood with averag depth less than one foot or with drainag areas of less than one square mile *Zone*
- Future Conditions 1% Annual Chance Flood Hazard *Zone X*
- Area with Reduced Flood Risk due to Levee. See Notes. *Zone X*
- Area with Flood Risk due to Levee *Zone I*

OTHER AREAS
- NO SCREEN Area of Minimal Flood Hazard *Zone X*
- Effective LOMRs
- Area of Undetermined Flood Hazard *Zo*

GENERAL STRUCTURES
- Channel, Culvert, or Storm Sewer
- Levee, Dike, or Floodwall

OTHER FEATURES
- 20.2 Cross Sections with 1% Annual Chance
- 17.5 Water Surface Elevation
- 8 Coastal Transect
- 513 Base Flood Elevation Line (BFE)
- Limit of Study
- Jurisdiction Boundary
- Coastal Transect Baseline
- Profile Baseline
- Hydrographic Feature

MAP PANELS
- Digital Data Available
- No Digital Data Available
- Unmapped

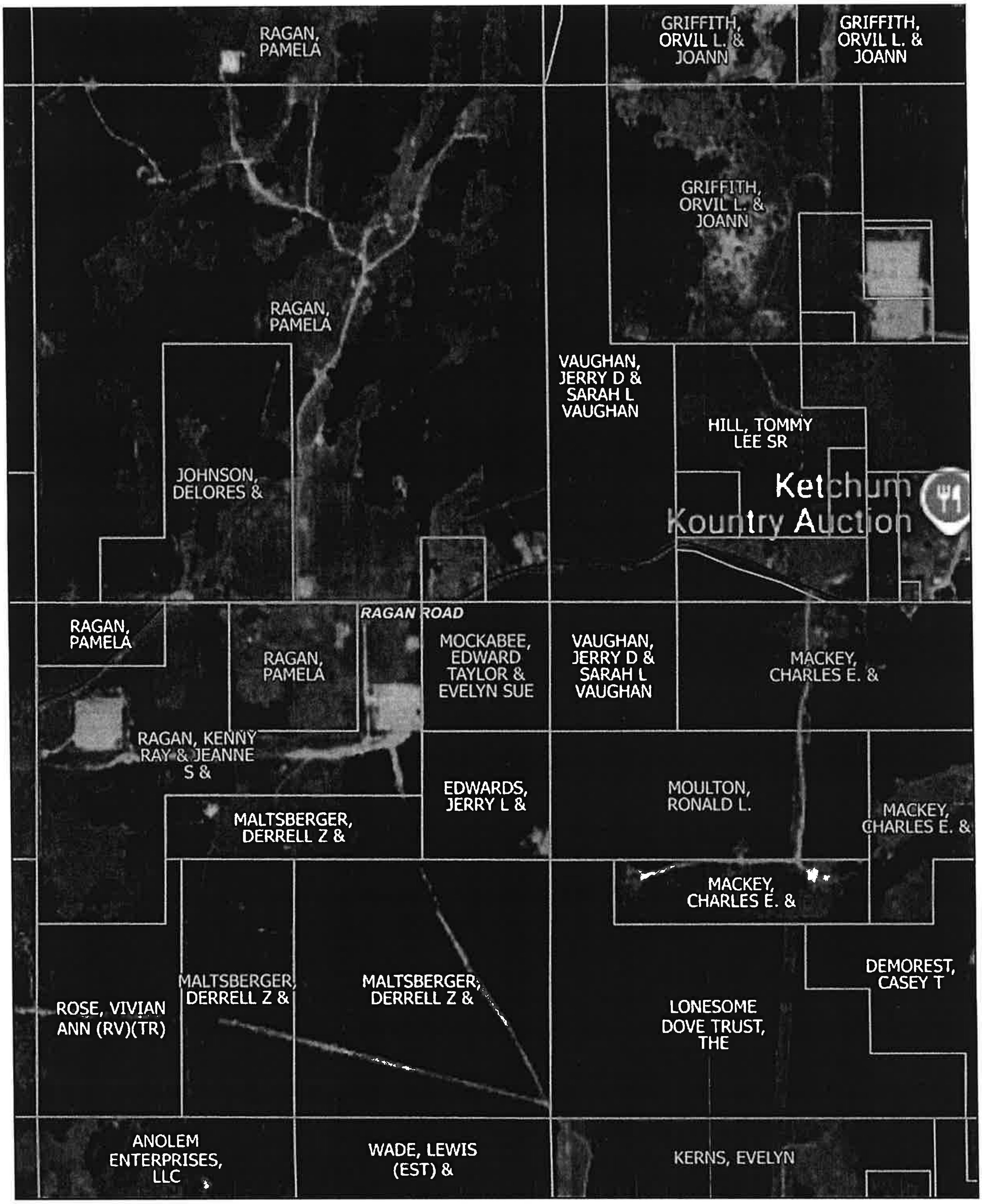
N

The pin displayed on the map is an approxima point selected by the user and does not repres an authoritative property location.

This map complies with FEMA's standards for the use of digital flood maps if it is not void as described below. The basemap shown complies with FEMA's basemap accuracy standards

The flood hazard information is derived directly from the authoritative NFHL web services provided by FEMA. This map was exported on 9/23/2025 at 2:53 PM and does not reflect changes or amendments subsequent to this date and time. The NFHL and effective information may change or become superseded by new data over time.

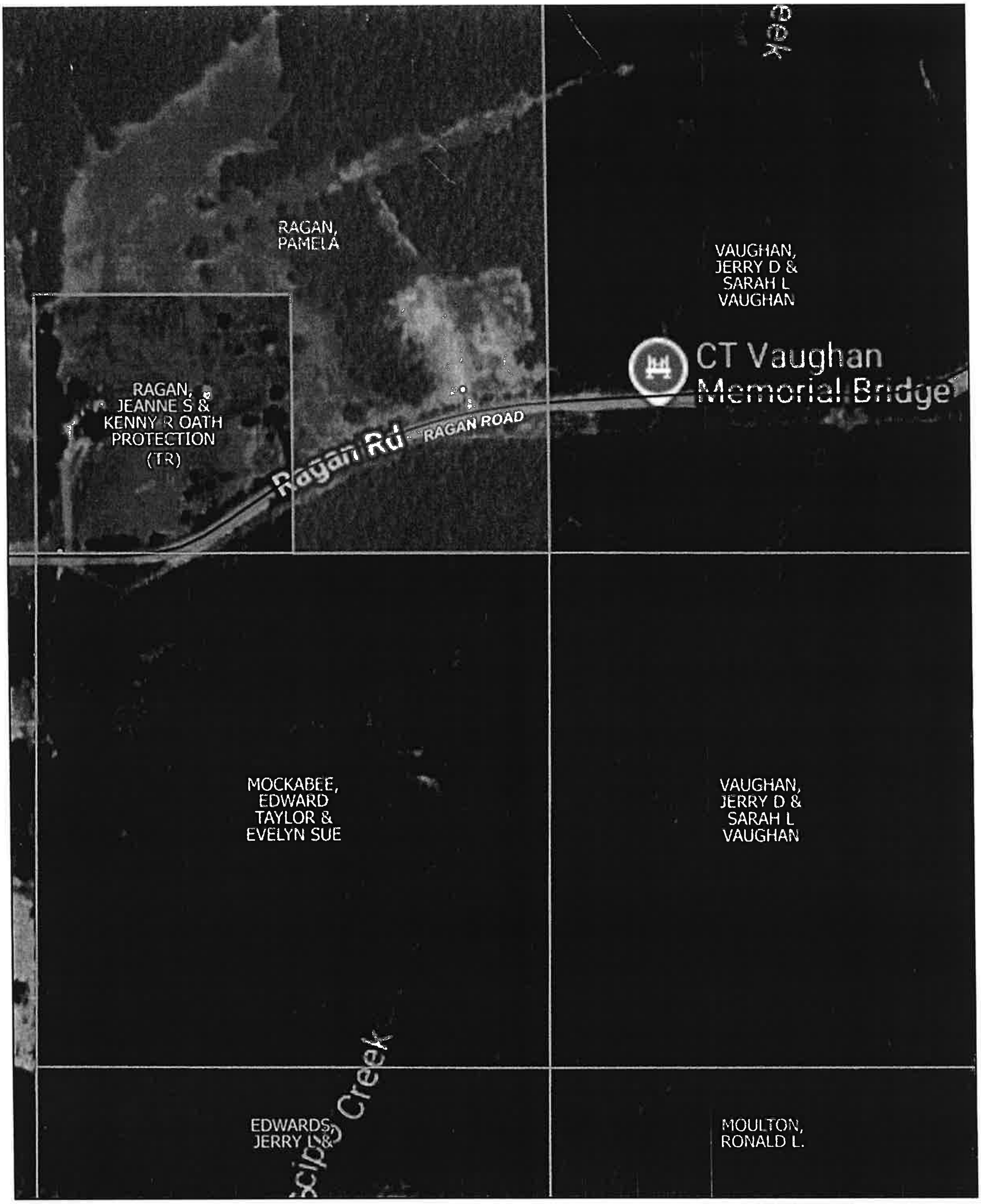
This map image is void if the one or more of the following map elements do not appear: basemap imagery, flood zone labels, legend, scale bar, map creation date, community identifiers, FIRM panel number, and FIRM effective date. Map images for unmapped and unmodernized areas cannot be used for regulatory purposes.



1 inch = 1240 feet

Created By msennett7981@gmail.com on 9/22/2025 8:22:51

via DataScout OneMap®



1 inch = 310 feet

Created By msennett7981@gmail.com on 9/22/2025 8:13:53

via DataScout OneMap®

PITTSBURG COUNTY FLOODPLAIN
DEVELOPMENT PERMIT/APPLICATION FORM
For Proposed Development on
LANDS LOCATED WITHIN FLOODPLAIN AREAS

Permit No.: 26-001B
Permit Fee: ______

Applicant Name: H2 SERVICES LLC
Address: PO BOX GURTHRIE , OK 73044

List Type and Purpose of Development: TEMPORARY ABOVE GROUND WATERLINE
Located: VAUGHN MEMORIAL BRIDGE , RAGEN ROAD ______

Is property to be located In an Identified Special Flood Hazard Area (Regulatory Floodplain)? Yes: X No:

If yes, complete the following and require certified elevation of lowest floor (including basement) and lowest adjacent grade.

Engineer: Surveyor: Bobby Stobaugh LS 1274 ______
Contractor: ______
Name of Community: Pittsburg County unincorporated areas ______
NFIP Community No 400494

Applicant Request That (To):
Construct __ Mine Construct Addition Remodel__ Elevate Drilling __
Burial, Pipeline or Cable __ Demolish __ Add Fill_._ Manufactured Housing (Placement) __
Storage (Equipment or Supplies) __

Latitude: 35.117353° Longitude: -95.911764
Base Flood Elevation: 646.1' Proposed Lowest Food Elevation: ______
Flood Map Effective Date: 7/12/2010 ______
Flood Zone Type: (please circle) A B C X Other:
Community- Panel No.0275E
Lowest Finished Floor Elevation: N/A ______ Lowest Adjacent Grade: N/A ______

Plans. specifications and application for permit tiled by the applicant shall constitute by Reference. a part of this permit

Signature of Applicant Date

Print Name Here

DO NOT WRITE BELOW THIS AREA - FLOODPLAIN OFFICE USE ONLY

Approved: ✓ Not Approved: __ Date: 9/25/25

By: [signature] Cary
Pittsburg County Floodplain Administrator

Has Permit Fee Been Collected? Yes: __ No: __

Pittsburg County Floodplain Permit/Application. Rev. *0712017*

PITTSBURG COUNTY
FLOODPLAIN DEVELOPMENT
PERMIT APPLICATION

For Proposed Development on
LANDS LOCATED WITHIN FLOODPLAIN AREAS

To comply with floodplain management regulations and to minimalize potential flood damage, if you are building within an identified flood hazard area, you must agree to construct your proposed development in accordance with the following special provisions.

SPECIAL FLOODPLAIN PROVISIONS:

1. For RESIDENTIAL structures, the lowest floor (including basement) must be elevated at or above the base flood elevation (100-year flood elevation) as delineated in the Pittsburg County Floodplain Regulations.

2. For NON-RESIDENTIAL structures, the lowest floor must be elevated at or above the base flood elevation, or flood proofed to withstand depths, pressures, velocities, impact and uplift forces associated with the 100-year flood.

3. For ALL STRUCTURES, the foundation and the materials used must be constructed to withstand the pressures, velocities, impact and forces associated with the 100-year flood.

4. All utility supply lines, outlets, switches and equipment must be installed and elevated so as to minimize damage from potential flooding. Water and sewer connections must have automatic back flow devices installed.

5. You must submit certification on the attached form(s) from a REGISTERED ENGINEER, ARCHITECT, or LAND SURVEYOR, that the floor elevation and/or flood proofing requirements have been met. Failure to provide the required certification is a violation of this permit.

AUTHORIZATION

I have read or had explained to me and understand the above special provisions for floodplain development. Authorization is hereby granted the permitting authority and their agents or designees, singularity or jointly, to enter upon the above-described property during daylight hours for the purpose of making inspections for any reason consistent with Pittsburg County Floodplain Regulations.

Katie Spencer
Signature of Applicant

9/25/25
Date

Katie Spencer
Print Name

DEPARTMENT OF THE ARMY
U.S. ARMY CORPS OF ENGINEERS, TULSA DISTRICT
2488 EAST 81ST STREET
TULSA, OKLAHOMA 74137-4290

17 September 2025

Engineering and Construction Division
Hydraulics and Hydrology Branch (12th Floor)
Floodplain Management Services (12-32)

Stobaugh Surveying
Att: Mr. Bob Stobaugh
115 E Choctaw Ave., Suite 210
McAlester, OK 74501

RE: 35.117353^{O} N, -95.911764^{O} W – CT Vaughan Memorial Bridge
SW ¼, SW ¼, Sec. 35 T8N R13E Indian Meridian
Pittsburg County, Oklahoma

Dear Mr. Stobaugh,

This is in response to your request to develop a Base Flood Elevation (BFE) for property located in the Southwest Quarter of the Southwest Quarter of Section 35 Township-8-North Range-13-East of the Indian Meridian, in Pittsburg County, Oklahoma.

The current Federal Emergency Management Agency's (FEMA) Flood Insurance Rate Map (FIRM) 40121C0275E (community-panel 400494) effective July 22, 2010, indicates the property is in Zone A (the 100-year floodplain of Scipio Creek).

We have determined that the Base Flood Elevation for this property to be **646.1** feet NAVD 88 (North American Vertical Datum). This base flood elevation was determined using acceptable guidelines by the Oklahoma Department of Transportation, outlined in FEMA 265, but should not be considered a detailed hydraulic analysis. To officially remove structures from flood insurance requirements, a Letter of Map Change (LOMC) can be obtained from FEMA if the lowest floor elevation is above the BFE either by mail or online. Any development on this property must be constructed too local floodplain regulations.

Please retain this letter and a copy of the payment confirmation from Pay.gov - United States Army Corps of Engineers Finance Center for your records. The payment is valid for the life of property. If another BFE is needed or if you have any questions, please call Floodplain Management Services at 918-669-4360 or email Travis.s.wilsey@usace.army.mil.

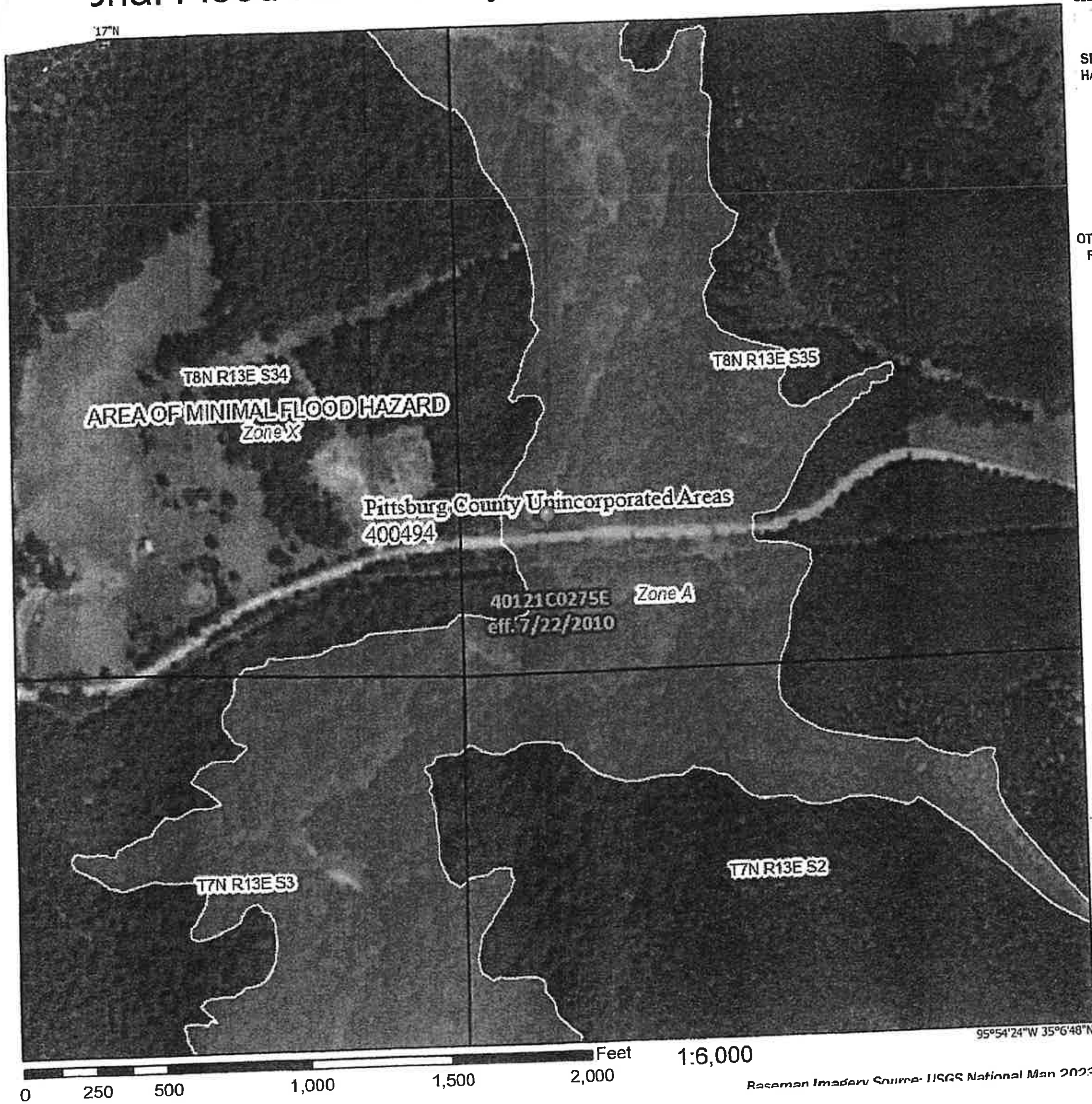
Sincerely,

Travis Wilsey

TRAVIS WILSEY E.I., C.F.M.
USACE SWT Floodplain Management Services

onal Flood Hazard Layer FIRMette

FEMA



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- Future Conditions 1% Annual Chance Flood Hazard *Zone X*
- Area with Reduced Flood Risk due to Levee. See Notes. *Zone X*
- Area with Flood Risk due to Levee *Zone D*

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