1. Agenda

   Documents:

   2021-04-13 MUNICIPAL AUTHORITY - PUBLIC AGENDA-1615.PDF

2. Meeting Materials

   Documents:

   2021-04-13 MUNICIPAL AUTHORITY - FULL AGENDA-1615.PDF

AGENDA

Regular Meeting of the
Nichols Hills Municipal Authority
Tuesday, April 13, 2021 at 5:30 PM
City Hall, 6407 Avondale Drive
Nichols Hills, OK 73116

If special assistance is needed for this meeting by any person wishing to attend, please contact the City Clerk's office no later than 48 hours prior to the meeting, and such assistance will be provided.

Official action may be taken by the Municipal Authority only on items that appear on this Agenda. The Municipal Authority may dispose of the business set out on this Agenda by adopting, approving, denying, continuing, or taking other action as to each item, as determined by the Municipal Authority.

1. Call to Order

2. Roll Call

3. Minutes
   a. March 9, 2021 Minutes

4. Total Warrants and Claims $80,497.60
   a. Discussion, consideration, and possible approval of the following: Claims List for 2020-2021

a. Nichols Hills Municipal Authority	$80,497.60

5. Discussion, Consideration, and Possible Action to accept the Nichols Hills Municipal Authority financial statements: March 2021
   a. March 2021 Financial Statements

6. Items for Separate Vote - General

   Items listed in this section of this Agenda are usually discussed, considered, and voted on individually by the Municipal Authority.
   a. Finley & Cook, PLLC, audit engagement letter and Compilation Engagement letter for the fiscal year end June 30, 2021.

7. Adjournment

I certify that the forgoing was filed in the Office of the City Clerk at 4:12 P.M. on the 9th day of April, 2021 and posted in prominent view on the window at City Hall, 6407 Avondale Drive, at 4:30 P.M. on the 9th day of April, 2021; posted to the City of Nichols Hills website at http://www.nicholshills.net at 5:00 P.M. on the 9th day of April, 2021; and transmitted by email at 5:00 P.M. on the 9th day of April, 2021 to those persons who have requested to be included on such notices pursuant to the Open Meeting Act and to those who have requested such notice.

Amanda Copeland

City Clerk
City of Nichols Hills, Oklahoma

AGENDA

Regular Meeting of the
Nichols Hills Municipal Authority
Tuesday, April 13, 2021 at 5:30 PM
City Hall, 6407 Avondale Drive
Nichols Hills, OK 73116

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   a. March 2021 Financial Statements

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Amanda Copeland

City Clerk
City of Nichols Hills, Oklahoma

MINUTES

Regular Meeting of the
Nichols Hills Municipal Authority
Tuesday, March 9, 2021 at 5:30 PM
City Hall, 6407 Avondale Drive
Nichols Hills, OK 73116

Original agenda filed in the Office of the City Clerk at 3:58 PM on the 5th day of March, 2021.

1. Call to Order

2. Roll Call

Attendee Name	Title	Status	Arrived
Sody Clements		Present	
Steven J. Goetzinger		Present	
E. Peter Hoffman		Present	

3. Minutes
   a. February 9, 2021 Minutes

   MOTION: Goetzinger moved to approve the February 9, 2021 minutes as presented. Hoffman seconded the motion.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Steven J. Goetzinger
SECONDER:	E. Peter Hoffman
AYES:	Clements, Goetzinger, Hoffman

4. Total Warrants and Claims $83,493.53
   a. Discussion, consideration, and possible approval of the following: Claims List for 2020-2021

a. Nichols Hills Municipal Authority	$71,487.92
b. Nichols Hills Municipal Authority - CIP	12,005.61

MOTION: Hoffman moved to approve the total warrants and claims as presented. Goetzinger seconded the motion.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	E. Peter Hoffman
SECONDER:	Steven J. Goetzinger
AYES:	Clements, Goetzinger, Hoffman

5. Discussion, Consideration, and Possible Action to accept the Nichols Hills Municipal Authority financial statements: February 2021

   a. February 2021 Financial Statements

   MOTION: Goetzinger moved to accept the February 2021 financial statements as presented. Hoffman seconded the motion.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Steven J. Goetzinger
SECONDER:	E. Peter Hoffman
AYES:	Clements, Goetzinger, Hoffman

6. Adjournment

   MOTION: There being no further business, Hoffman moved to adjourn the meeting. Goetzinger seconded the motion.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	E. Peter Hoffman
SECONDER:	Steven J. Goetzinger
AYES:	Clements, Goetzinger, Hoffman

____
Chairman
Nichols Hills Municipal Authority
Nichols Hills, Oklahoma

____
General Manager
Nichols Hills Municipal Authority
Nichols Hills, Oklahoma

____
Secretary
Nichols Hills Municipal Authority
Nichols Hills, Oklahoma

4.a.a

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	OKLAHOMA UNIFORM BUILDING CO	00-32600	Uniform Building Cod	MARCH PERMIT FEES	216.00
				TOTAL:	216.00
Administration	VERIZON WIRELESS	02-84700	Telephone	MONTHLY CHARGES	200.71
		02-84700	Telephone	MONTHLY CHARGES	200.71
	GRANICUS	02-84400	Software Agreements	AGENDA SOFTWARE	385.87
	VISA	02-83000	Material & Supplies	2021-2022 CALENDAR	11.94
	VISA	02-84300	Training & Membershi	VIRTUAL CONFERENCE	315.00
		02-84300	Training & Membershi	GFOA TRAINING	315.00
	AT&T 831-001-0000 521	02-84700	Telephone	MONTHLY CHARGES	85.29
	OFFICE DEPOT 35315277	02-83000	Material & Supplies	INK CARTRIDGE	105.99
				TOTAL:	1,620.51
City Attorney	WILLIAMS BOX FORSHEE & BULLA	04-87100	Legal Services	LEGAL SERVICES	11,116.00
				TOTAL:	11,116.00
Municipal Court	VISA	05-83000	Material & Supplies	CALENDAR FOR COURT CLERK	11.94
	AT&T 831-001-0000 521	05-84700	Telephone	MONTHLY CHARGES	85.29
	OML	05-84300	Training & Membershi	MUNICIPAL JUDGES MEMBER	50.00
				TOTAL:	147.23
Police Department	COPS PRODUCTS	06-81100	Uniform Allowance	GREENWOOD VEST	763.00
	VERIZON WIRELESS	06-84700	Telephone	MONTHLY CHARGES	385.01
		06-84700	Telephone	MONTHLY CHARGES	384.81
	SHEPHERD AUTOMOTIVE LLC	06-84100	Vehicle Maintenance	VEHICLE MAINTENANCE	67.46
		06-84100	Vehicle Maintenance	VEHICLE MAINTENANCE	67.46
		06-84100	Vehicle Maintenance	VEHICLE MAINTENANCE	67.46
		06-84100	Vehicle Maintenance	VEHICLE MAINTENANCE	74.66
		06-84100	Vehicle Maintenance	VEHICLE MAINTENANCE	67.46
		06-84100	Vehicle Maintenance	VEHICLE MAINTENANCE	67.46
	GOODYEAR TIRE & RUBBER COMPA	06-84100	Vehicle Maintenance	TIRES UNIT 8	635.16
		06-84100	Vehicle Maintenance	TIRES	447.15
	VISA	06-84100	Vehicle Maintenance	CAR WASH TICKETS	19.99
		06-83000	Material & Supplies	E-TICKET PAPER	175.90
	TRANSUNION RISK AND ALTERNAT	06-84000	Equipment Maintenanc	ACCESS TO SEARCH DATABASE	100.00
	VISA	06-84300	Training & Membershi	SNACKS FOR TRAINING	61.65
	PETROLEUM TRADERS CORPORATIO	06-84900	Fuel	UNLEADED FUEL	3,399.69
	CINTAS CORP. #064	06-81100	Uniform Allowance	PUBLIC WORKS UNIFORMS	66.63
	SHOCKLEY'S HEAT AND AIR	06-84200	Building Maintenance	QUARTLY HVAC MAINTENANCE	694.15
	ASPEN BUILDING SERVICES OF O	06-85000	Janitorial Services	JANITORIAL SERVICE	1,262.50
	GEARWORKS INC	06-84100	Vehicle Maintenance	INSTALL GRAPHICS	255.00
	AT&T 287288038708	06-84700	Telephone	FIRST NET POLICE	460.03
	ANIMAL WELFARE DIVISION	06-85300	Animal Control	MARCH IMPOUND FEES	60.00
	PETTY CASH	06-84100	Vehicle Maintenance	MARCH 2021 RECEIPTS	111.98
	AT&T 405 843-5672 126 1	06-84700	Telephone	MONTHLY CHARGES	642.78
	AT&T 831-001-0000 521	06-84700	Telephone	MONTHLY CHARGES	341.16
	DPS	06-84000	Equipment Maintenanc	OLETS FEES	350.00
	ONG	06-84800	Utilities	MONTHLY CHARGES	214.68
	OREILLY AUTOMOTIVE STORES IN	06-84100	Vehicle Maintenance	HEADLIGHT UNIT 37	20.91
	PETROLEUM MARKETERS EQUIPMEN	06-84100	Vehicle Maintenance	MODULE KIT 2021 FORD	620.00
				TOTAL:	11,884.14
Fire Department	VALVOLINE OIL CHANGE	07-84100	Vehicle Maintenance	OIL CHANGE C-34	51.27
		07-84100	Vehicle Maintenance	OIL CHANGE	125.96

Attachment: Claims List March 2021 (5082 : 4a Total Warrants & Claims)

4.a.a

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	WAL-MART #9502	07-83000	Material & Supplies	STATION SUPPLIES	346.71
		07-83000	Material & Supplies	STATION SUPPLIES	92.20
	WESTLAKE HARDWARE	07-83000	Material & Supplies	STATION SUPPLIES	88.96
	EMSA	07-85200	EMSA Subsidy	MARCH SUBSIDY 2021	2,506.68
	CONRAD FIRE EQUIPMENT	07-84100	Vehicle Maintenance	DISCHARGE VALVE REPAIR	458.17
	VERIZON WIRELESS	07-84700	Telephone	MONTHLY CHARGES	192.07
		07-84700	Telephone	MONTHLY CHARGES	192.05
	NORTHERN SAFETY & INDUSTRIAL	07-84000	Equipment Maintenanc	SCBA FUNCTION TESTING	913.06
		07-84000	Equipment Maintenanc	SCBA FIT TESTING	553.00
	A-1 NATIONAL FIRE CO.	07-84200	Building Maintenance	CO2 EXTINGUISHERS	200.00
	VISA	07-83000	Material & Supplies	SUPPLIES	8.69
		07-84200	Building Maintenance	STATION AIR FILTERS	59.34
		07-83000	Material & Supplies	STATION SUPPLIES	85.98
	VISA	07-84000	Equipment Maintenanc	KN95 MASK TESTING	350.00
	VISA	07-84000	Equipment Maintenanc	EQUIPMENT MAINT (K-12)	27.39
		07-84300	Training & Membershi	PLANE TICKETS - OKC	282.62
		07-84300	Training & Membershi	PLANE TICKETS - PHOENIX	259.96
		07-84300	Training & Membershi	BREAKFAST FOR MEETING	19.60
	JOHN KYLE HUFF	07-84300	Training & Membershi	TC: EMS INSTRUCTOR UPDATE	11.96
	PETROLEUM TRADERS CORPORATIO	07-84900	Fuel	UNLEADED FUEL	433.28
		07-84900	Fuel	DIESEL FUEL	719.87
	JOE GODDARD ENTERPRISED LLC	07-84000	Equipment Maintenanc	STORM SIREN INSPECTION	275.00
	ACROSS THE STREET PRODUCTION	07-84300	Training & Membershi	BLUECARD SUBSCRIPTION	731.50
	AT&T 287288038669	07-84700	Telephone	FIRST NET FIRE	179.68
	AT&T 405 843-5672 126 1	07-84700	Telephone	MONTHLY CHARGES	214.26
	AT&T 831-001-0000 521	07-84700	Telephone	MONTHLY CHARGES	170.59
	DAVID STOOPS ELECTRIC	07-84200	Building Maintenance	LABOR CHARGE	97.00
	EASTERN OKLAHOMA COUNTY TECH	07-84300	Training & Membershi	CPR INSTRUCTOR	160.00
	HUNZICKER BROS INC	07-84200	Building Maintenance	CAN LIGHT	175.00
	INTERSTATE BATTERY SUPPLY	07-84100	Vehicle Maintenance	NEW BATTERY C-34	139.95
	AMERICAN FIRE & SAFETY	07-84000	Equipment Maintenanc	ANNUAL INSPECTION	818.60
	SAINTS OCCUPATIONAL HEALTH	07-81200	Medical Exams	DRUG SCREENS	96.00
	ONG	07-84800	Utilities	MONTHLY CHARGES	214.68
	OREILLY AUTOMOTIVE STORES IN	07-83000	Material & Supplies	CAR SUPPLIES	59.35
		07-84100	Vehicle Maintenance	OIL FOR BP-32	62.35
	OKLAHOMA STATE UNIVERSITY -	07-84300	Training & Membershi	FIRE OFFICER II (79019)	300.00
	PETROLEUM MARKETERS EQUIPMEN	07-84900	Fuel	DIESEL FUEL	719.87
		07-84900	Fuel	ENTERED WRONG VENDOR	719.87-
				TOTAL:	11,672.78
City Engineer	SMITH ROBERTS BALDISCHWILER	08-86075	Engineering Fees	GENERAL ENGINEERING	12,455.55
				TOTAL:	12,455.55
Street Department	TRAVIS VOICE & DATA	09-84700	Telephone	MONTHLY CHARGES	25.08
	ACTION SAFETY SUPPLY CO	09-83000	Material & Supplies	TRAFFIC CONTROL SIGNS	805.00
	VERIZON WIRELESS	09-84700	Telephone	MONTHLY CHARGES	82.68
		09-84700	Telephone	MONTHLY CHARGES	82.68
	US FLEET TRACKING	09-84100	Vehicle Maintenance	GPS TRACKING PUBLIC WORKS	89.95
	PETROLEUM TRADERS CORPORATIO	09-84900	Fuel	UNLEADED FUEL	423.68
	CINTAS CORP. #064	09-81100	Uniform Allowance	PUBLIC WORKS UNIFORMS	256.92
	SOUTH CENTRAL INDUSTRIES INC	09-83500	Safety Supplies	PAPER PRODUCTS	7.08
	SOUTHWEST TRAILERS AND EQUIP	09-83000	Material & Supplies	200 LB VIBRATOR	160.58
	CRAFCO INC	09-83000	Material & Supplies	COLD PATCH	280.00
	DAVID STOOPS ELECTRIC	09-85500	Street Lighting	LABOR	274.82

FUND: General Fund

4.a.a

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	DOLESE BROS CO	09-83000	Material & Supplies	GRAVEL	28.34
		09-83000	Material & Supplies	CONCRETE	274.00
	FRONTIER EQUIPMENT	09-84100	Vehicle Maintenance	SWITCH FOR SWEEPER	46.53
	HASKELL LEMON CONSTRUCTION	09-83000	Material & Supplies	ASPHAULT	164.37
		09-83000	Material & Supplies	ASPHAULT	65.06
	HOME DEPOT	09-83000	Material & Supplies	STREET MAINT SUPPLIE	237.90
		09-83300	Minor Tools	TOOLS	254.97
		09-83000	Material & Supplies	SIGN CLAMPS	13.68
	HUNZICKER BROS INC	09-83000	Material & Supplies	KIOSK LANTERNS	434.00
	SAINTS OCCUPATIONAL HEALTH	09-81200	Medical Exams	DRUG SCREENS	48.00
	OG&E	09-85500	Street Lighting	MONTHLY CHARGES	6,315.33
		09-85500	Street Lighting	MONTHLY CHARGES	25.66
		09-85500	Street Lighting	MONTHLY CHARGES	26.90
		09-85500	Street Lighting	MONTHLY CHARGES	27.01
		09-85500	Street Lighting	MONTHLY CHARGES	26.33
		09-85500	Street Lighting	MONTHLY CHARGES	26.33
		09-85500	Street Lighting	MONTHLY CHARGES	39.33
		09-85500	Street Lighting	MONTHLY CHARGES	29.95
	ONG	09-84800	Utilities	MONTHLY CHARGES	96.35
	RUDY CONSTRUCTION CO.	09-85350	Emergency Repairs	SNOW REMOVAL	4,825.00
				TOTAL:	15,493.51
Sanitation	WESTLAKE HARDWARE	10-83000	Material & Supplies	FASTENERS	21.95
	CITY OF MIDWEST CITY	10-85800	Landfill Disposal	HAZARDOUS WASTE	125.00
	PERFECTION TRUCK PARTS & EQU	10-83000	Material & Supplies	SANITATION LIGHT	91.89
	US FLEET TRACKING	10-84100	Vehicle Maintenance	GPS TRACKING PUBLIC WORKS	119.80
	PETROLEUM TRADERS CORPORATIO	10-84900	Fuel	DIESEL FUEL	1,839.38
	CINTAS CORP. #064	10-81100	Uniform Allowance	PUBLIC WORKS UNIFORMS	748.33
		10-81100	Uniform Allowance	OVER PAYMENT	28.61-
	SOUTH CENTRAL INDUSTRIES INC	10-83500	Safety Supplies	PAPER PRODUCTS	7.08
	GELLCO CLOTHING & SHOES INC	10-83500	Safety Supplies	SAFETY SHOES FOR A POSTON	129.95
	REPUBLIC SERVICES	10-85800	Landfill Disposal	COMMERCIAL GARBAGE 03/21	64.07
		10-85825	Commercial Garbage D	COMMERCIAL GARBAGE 03/21	7,697.03
	J & R EQUIPMENT CO	10-84100	Vehicle Maintenance	STANDS	1,628.12
	SOUTHEAST LANDFILL - 4061	10-85800	Landfill Disposal	MARCH 2021	4,344.77
	SAINTS OCCUPATIONAL HEALTH	10-81200	Medical Exams	DRUG SCREENS	116.00
	ONG	10-84800	Utilities	MONTHLY CHARGES	96.35
	PETROLEUM MARKETERS EQUIPMEN	10-84900	Fuel	DIESEL FUEL	1,839.38
		10-84900	Fuel	ENTERED WRONG VENDOR	1,839.38-
				TOTAL:	17,001.11
Parks Department	CINTAS CORP. #064	11-81100	Uniform Allowance	PUBLIC WORKS UNIFORMS	274.79
	SOUTH CENTRAL INDUSTRIES INC	11-83500	Safety Supplies	PAPER PRODUCTS	7.08
	IRRIGATION STATION	11-85700	Parks Maintenance	BLANKET PO FOR PARKS	5.54
		11-85700	Parks Maintenance	BLANKET PO FOR PARKS	6.76
		11-85700	Parks Maintenance	BLANKET PO FOR PARKS	38.46
		11-85700	Parks Maintenance	BLANKET PO FOR PARKS	2.85
	NORTHWEST LAWN MAINTENANCE I	11-85900	Park Maintenance Con	PARKS MAINTENANCE	10,602.50
		11-85700	Parks Maintenance	DERIS CLEANUP	16,700.00
		11-85700	Parks Maintenance	PARK MAINTENANCE	94.45
				TOTAL:	27,732.43
Public Works Admin	TRAVIS VOICE & DATA	12-84700	Telephone	MONTHLY CHARGES	66.89
	VERIZON WIRELESS	12-84700	Telephone	MONTHLY CHARGES	162.70

4.a.a

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		12-84700	Telephone	MONTHLY CHARGES	122.69
	VISA	12-84300	Training & Membershi	ADOBE PRO DC	179.88
	TERMINIX PROCESSING CENTER	12-84200	Building Maintenance	PEST CONTROL	73.00
	PETROLEUM TRADERS CORPORATIO	12-84900	Fuel	UNLEADED FUEL	898.35
	SOUTH CENTRAL INDUSTRIES INC	12-83000	Material & Supplies	PAPER PRODUCTS	26.14
	ASPEN BUILDING SERVICES OF O	12-85000	Janitorial Services	JANITORIAL SERVICE	745.00
	AT&T 831-001-0000 521	12-84700	Telephone	MONTHLY CHARGES	42.65
	ONG	12-84800	Utilities	MONTHLY CHARGES	96.35
				TOTAL:	2,413.65
General Government	RITE WAY SHREDDING	13-87000	Misc. Expenses	SHREDDING	50.00
	VISA	13-84000	Equipment Maintenanc	ZOOM LICENSES	1,349.10
	VISA	13-83000	Material & Supplies	SUPPLIES	39.55
		13-83000	Material & Supplies	SUPPLIES	17.99
		13-83000	Material & Supplies	AMAZON	181.56
		13-87000	Misc. Expenses	EMPIRE SLICE PIZZA	595.00
		13-83000	Material & Supplies	AMAZON	106.20
	TERMINIX PROCESSING CENTER	13-84200	Building Maintenance	PEST CONTROL	35.00
		13-84200	Building Maintenance	PEST CONTROL	35.00
		13-84200	Building Maintenance	PEST CONTROL	215.00
		13-84200	Building Maintenance	PEST CONTROL	89.00
	AT&T 405 848 3475 542 8	13-84700	Telephone	MONTHLY CHARGES	184.44
	ASPEN BUILDING SERVICES OF O	13-84200	Building Maintenance	SNOW REMOVAL	612.50
		13-85000	Janitorial Services	JANITORIAL SERVICE	1,362.50
	S & P GLOBAL MARKET INTELLIG	13-87000	Misc. Expenses	CUSIP FEES FOR 2021	91.00
	OCD SPECIALISTS LLC	13-84200	Building Maintenance	ATP TESTING	300.00
		13-83000	Material & Supplies	DISINFECTION	1,360.00
		13-84200	Building Maintenance	ATP TESTING	300.00
	AT&T 831-001-0000 521	13-84700	Telephone	MONTHLY CHARGES	42.65
	EUREKA WATER CO	13-83000	Material & Supplies	TANK RENTAL	17.50
		13-83000	Material & Supplies	5 GAL WATER	115.20
		13-83000	Material & Supplies	5 GAL WATER	122.20
	FRIDAY	13-86300	Publications	NOTICES AND PUBLICATIONS	47.40
		13-86300	Publications	NOTICES AND PUBLICATIONS	58.65
		13-86300	Publications	NOTICES AND PUBLICATIONS	27.00
		13-86300	Publications	NOTICES AND PUBLICATIONS	48.15
	INSTANT SIGNS INC	13-86300	Publications	OCE BOARD	54.50
	JOURNAL RECORD PUBLISHING CO	13-86300	Publications	NOTICES AND PUBLICATIONS	562.79
		13-86300	Publications	NOTICES AND PUBLICATIONS	841.23
		13-86300	Publications	NOTICES AND PUBLICATIONS	54.42
		13-86300	Publications	NOTICES AND PUBLICATIONS	37.71
		13-86300	Publications	NOTICES AND PUBLICATIONS	48.34
	QUADIENT INC	13-84600	Lease/Rental	POSTAGE METER RENTAL	99.00
	OFFICE DEPOT 35315277	13-83000	Material & Supplies	MISC OFFICE SUPPLIES	89.91
		13-83000	Material & Supplies	MISC OFFICE SUPPLIES	49.98
	OG&E	13-84800	Utilities	MONTHLY CHARGES	1,176.89
	ONG	13-84800	Utilities	MONTHLY CHARGES	214.68
				TOTAL:	10,632.04
Code Department	TRAVIS VOICE & DATA	14-84700	Telephone	MONTHLY CHARGES	50.17
	AT&T 873114971	14-84700	Telephone	MONTHLY CHARGES	204.46
	VERIZON WIRELESS	14-84700	Telephone	MONTHLY CHARGES	121.36
		14-84700	Telephone	MONTHLY CHARGES	121.36
	US FLEET TRACKING	14-84100	Vehicle Maintenance	GPS TRACKING PUBLIC WORKS	89.95

4.a.a

FUND: General Fund

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
	PETROLEUM TRADERS CORPORATIO	14-84900	Fuel	UNLEADED FUEL	163.22
	CINTAS CORP. #064	14-81100	Uniform Rental	PUBLIC WORKS UNIFORMS	41.38
	VISA	14-83000	Material & Supplies	PHONE CASE	162.90
	ONG	14-84800	Utilities	MONTHLY CHARGES	96.35
				TOTAL:	1,051.15
Risk Manager	WAL-MART #9502	15-84300	Training & Membershi	SUPPLIES	14.24
	VERIZON WIRELESS	15-84700	Telephone	MONTHLY CHARGES	41.34
		15-84700	Telephone	MONTHLY CHARGES	41.34
	VISA	15-84300	Training & Membershi	THE DONUT PALACE	21.80
		15-84300	Training & Membershi	AMAZON	206.15
	PETROLEUM TRADERS CORPORATIO	15-84900	Fuel	UNLEADED FUEL	118.48
	AT&T 831-001-0000 521	15-84700	Telephone	MONTHLY CHARGES	42.65
				TOTAL:	486.00
Information Systems Mg	COX COMMUNICATIONS	16-84600	Lease/Rental	INTERNET PUBLIC WORKS	287.94
		16-84600	Lease/Rental	INTERNET CITY HALL	539.99
	VERIZON WIRELESS	16-84700	Telephone	MONTHLY CHARGES	274.41
		16-84700	Telephone	MONTHLY CHARGES	214.41
	VISA	16-84000	Equipment Maintenanc	PRINTER	428.90
		16-84000	Equipment Maintenanc	LAPTOP BATTERY PUBLIC WOR	16.14
		16-84000	Equipment Maintenanc	PHONE CASE PUBLIC WORKS	37.09
		16-84000	Equipment Maintenanc	DOMAIN REGISTRATION	50.17
		16-84300	Training & Membershi	WATER-ISAC MEMBERSHIP	524.00
		16-84000	Equipment Maintenanc	POWER CORD TABLET COMPUTE	15.49
		16-84300	Training & Membershi	TYLER TRAINING	595.00
		16-84000	Equipment Maintenanc	USB CABLE	11.98
		16-83000	Material Supplies	PPE MASKS	11.89
		16-83000	Material Supplies	PPE CLEANER	33.98
	DAVENPORT GROUP	16-86050	Consulting Fees	DNS ISSUE LABOR	2,500.00
	AT&T 831-001-0000 521	16-84700	Telephone	MONTHLY CHARGES	42.65
	PROJECT A INC	16-84000	Equipment Maintenanc	PROGRAM LABOR	95.00
		16-84600	Lease/Rental	WEBSITE HOSTING	600.00
				TOTAL:	6,279.04

4.a.a

FUND: Municipal Authority

DEPARTMENT	VENDOR NAME		GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	MISC VENDOR	MCKNIGHT, DO	00-34150	Utility Refunds	01-00305-06	151.70
		SOLOMON, CAR	00-34150	Utility Refunds	01-00385-09	81.51
		RODMAN, WADE	00-34150	Utility Refunds	02-00845-07	56.39
		CARTER, LAUR	00-34150	Utility Refunds	02-00856-04	117.25
					TOTAL:	406.85
Municipal Authority	TRAVIS VOICE & DATA		12-84700	Telephone	MONTHLY CHARGES	25.08
	WESTLAKE HARDWARE		12-84500	Well Maintenance	BUNGEE CORDS	48.68
			12-84500	Well Maintenance	COMPRESSION SLEEVE	31.46
	GRAINGER		12-84500	Well Maintenance	GRAINGER	3,687.81-
			12-83000	Materials & Supplies	COMPRESSOR PARTS	42.07
			12-84500	Well Maintenance	WELL MAINT	18.14
			12-84500	Well Maintenance	HVAC UNITS	4,034.61
	BRITTON WELDING & AUTO		12-83000	Materials & Supplies	WELDING FOR DOLLY	60.00
	P & K EQUIPMENT		12-84000	Equipment Maintenanc	LAWN MOWER SER KIT	124.19
	TPSI		12-84950	Printing & Processin	UTILITY LATE NOTICES	99.75
			12-84950	Printing & Processin	UTILITY INVOICES MARCH 21	1,065.42
	ACCURATE ENVIRONMENT		12-84550	Water Quality Testin	WELLS SAMPLING	100.00
	VERIZON WIRELESS		12-84700	Telephone	MONTHLY CHARGES	634.05
			12-84700	Telephone	MONTHLY CHARGES	673.76
	NORTHERN SAFETY & INDUSTRIAL		12-83500	Safety Supplies	SAFETY EQUIPMENT	189.86
	UTILITY TECHNOLOGY SERVICES		12-83000	Materials & Supplies	WATER METER MXU	1,440.00
	US FLEET TRACKING		12-84100	Vehicle Maintenance	GPS TRACKING PUBLIC WORKS	239.40
	CLARENCE L BOYD COMPANY INC		12-84000	Equipment Maintenanc	BACKHOE REPAIRS	1,595.11
	BRENNTAG SOUTHWEST		12-84500	Well Maintenance	CHOLORINE	588.45
	RED WING SHOES		12-83000	Materials & Supplies	BOOTS FOR TY	130.00
	LAMPTON WELDING SUPPLY CO IN		12-84600	Equipment Rental	WELDING CYLINDER	74.95
	NORTHWIND HEAT & AIR		12-84500	Well Maintenance	BOOSTER PUMP REPAIR	359.00
	VERMEER GREAT PLAINS, INC.		12-83000	Materials & Supplies	PARTS FOR THE VACTRON	361.21
	PETROLEUM TRADERS CORPORATIO		12-84900	Fuel	UNLEADED FUEL	3,308.18
			12-84900	Fuel	DIESEL FUEL	456.55
	CINTAS CORP. #064		12-81100	Uniform Rental	PUBLIC WORKS UNIFORMS	553.26
	SOUTH CENTRAL INDUSTRIES INC		12-83500	Safety Supplies	PAPER PRODUCTS	7.08
	CITY OF OKLAHOMA CITY		12-87700	OKC Sewer Charges	OKC SEWER CHARGES	52,252.32
	CORE & MAIN LP		12-84500	Well Maintenance	REPLACEMENT VALVE	187.96
	VISA		12-83000	Materials & Supplies	TRUCK WASH	25.00
			12-84300	Training & Membershi	LINKED IN LEARNING	239.88
			12-83000	Materials & Supplies	WASH	20.00
	DJ'S INDUSTRIAL RUBBER INC		12-83000	Materials & Supplies	300 FT OF HOSE	444.08
	FRONTIER EQUIPMENT		12-84000	Equipment Maintenanc	JETTER HOSE	800.00
	GELLCO CLOTHING & SHOES INC		12-83500	Safety Supplies	BOOTS FOR MATHIS	130.00
	HIBDON TIRES PLUS		12-84100	Vehicle Maintenance	TIRES FOR PW SUPERVISOR	543.52
	HOME DEPOT		12-84500	Well Maintenance	WELL SUPPLIES	81.32
			12-84500	Well Maintenance	WELL SUPPLIES	260.57
			12-83000	Materials & Supplies	STEP LADDER	39.97
	LOCKE SUPPLY CO		12-83000	Materials & Supplies	BRACKET	23.45
	OG&E		12-84800	Utilities	MONTHLY CHARGES	408.90
			12-84800	Utilities	MONTHLY CHARGES	200.35
			12-84800	Utilities	MONTHLY CHARGES	8,532.77
			12-84800	Utilities	MONTHLY CHARGES	778.41
	OK CONTRACTORS SUPPLY		12-83000	Materials & Supplies	WATER METER PARTS	893.00
	ONG		12-84800	Utilities	MONTHLY CHARGES	95.29
			12-84800	Utilities	MONTHLY CHARGES	95.29
			12-84800	Utilities	MONTHLY CHARGES	106.74

FUND: Municipal Authority

4.a.a

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
		12-84800	Utilities	MONTHLY CHARGES	240.33
		12-84800	Utilities	MONTHLY CHARGES	96.35
	OREILLY AUTOMOTIVE STORES IN	12-83000	Materials & Supplies	FUEL HOSE	27.80
	PETROLEUM MARKETERS EQUIPMEN	12-84900	Fuel	DIESEL FUEL	456.55
		12-84900	Fuel	ENTERED WRONG VENDOR	456.55-
	ROSE STATE COLLEGE	12-84300	Training & Membershi	D WATER WASTEWATER	606.00
		12-84300	Training & Membershi	C LAB LICENSE	389.00
				TOTAL:	80,090.75

4.a.a

FUND: General Fund - CIP

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
Police Department	VSP MARKETING GRAPHIC GROUP	06-88100	Capital Outlay - Veh	GRAPHICS UNIT 50-51	1,074.95
	TOTAL WIRELESS DATA INC	06-88100	Capital Outlay - Veh	AIRLINK MP70	1,350.00
		06-88100	Capital Outlay - Veh	ANTENNA	530.00
				TOTAL:	2,954.95

4.a.a

FUND: Health Insurance Fun

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
General Government	ASSURED BENEFITS ADMINISTRAT	13-80530	Adminstration Cost	ASSURED BENEFITS ADMINISTR	3,534.75
		13-80510	Premium Expense	ASSURED BENEFITS ADMINISTR	16,200.80
		13-80530	Adminstration Cost	ASSURED BENEFITS ADMINISTR	3,534.75-
		13-80510	Premium Expense	ASSURED BENEFITS ADMINISTR	16,200.80-
				TOTAL:	0.00

4.a.a

FUND: General Obligation B

DEPARTMENT	VENDOR NAME	GL ACCOUNT	ACCOUNT DESCRIPTION	DESCRIPTION	AMOUNT
2018 GO Bond Series	SMITH ROBERTS BALDISCHWILER	88-98550	Water Projects	WW-1804 - Re-drill Water	2,716.00
				TOTAL:	2,716.00
2019 GO Bond	SMITH ROBERTS BALDISCHWILER	89-98550	Water Projects	Water tank paiting	2,690.70
	SOUTHWEST WATER WORKS LLC	89-98550	Water Projects	FIRE HYDRANT REPLACEMENT	7,500.00
	FORD AUDIO-VIDEO SYSTEMS LLC	89-99450	Communications & Dat	AUDIO VISUAL SERVICE LABO	1,790.00
				TOTAL:	11,980.70
2020 GO Bond	SMITH ROBERTS BALDISCHWILER	90-97550	Paving (Streets)	PC 2002 Drury Ln	3,007.80
		90-97550	Paving (Streets)	PC 2002 N Penn	5,898.37
		90-97550	Paving (Streets)	PC-2102	8,126.25
		90-97550	Paving (Streets)	PC-2101	6,579.00
		90-97550	Paving (Streets)	PC-2101	1,729.20
		90-97550	Paving (Streets)	PC-2101	1,478.40
		90-99800	Other Expenses Paid	2020 BOND ENGINEERING	1,192.32
	BURGESS ENGINEERING & TESTIN	90-97550	Paving (Streets)	PC-2002 TESTING	1,396.00
		90-97550	Paving (Streets)	PC-2002 TESTING	4,440.00
		90-97550	Paving (Streets)	PC-2002 TESTING	327.00
	SIGNALTEK INC	90-98950	Traffic Controls	TRAFFIC SIGNAL UPGRADE	18,275.00
	FRANKFURT-SHORT-BRUZA ASSOCI	90-99700	Fire	CITY HALL & FIRE DEPT REN	6,865.50
	RUDY CONSTRUCTION CO.	90-97550	Paving (Streets)	PC-2002 NPenn & Drury	55,882.59
				TOTAL:	115,197.43
2021 GO Bond	SMITH ROBERTS BALDISCHWILER	91-98550	Water Projects	WC-2101 Water Treatment	5,261.25
				TOTAL:	5,261.25

=============== FUND TOTALS ================

01	General Fund	130,201.14
06	Municipal Authority	80,497.60
07	General Fund - CIP	2,954.95
18	Health Insurance Fund	0.00
80	General Obligation Bonds	135,155.38
	GRAND TOTAL:	348,809.07

TOTAL PAGES: 10

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 01-City of Nichols Hills
VENDOR: Exclude: 01-1012, 01-1090, 01-1095, 01-1130, 01-1398, 01-1433, 01-1845, 01-1958, 01-1968, 01-2006
CLASSIFICATION: All
BANK CODE: Exclude: PY
ITEM DATE: 3/01/2021 THRU 3/31/2021
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 0/00/0000 THRU 99/99/9999
CHECK DATE: 0/00/0000 THRU 99/99/9999

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: YES
REPORT TITLE: C L A I M S L I S T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

5.a.a

BALANCE SHEET
AS OF: MARCH 31ST, 2021

06 -Municipal Authority

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
06-00-10099	Claim on Cash	1,300,227.11		
06-00-11000	T-Bills and CD's	650,000.00		
06-00-11100	Interest Receivable	192.58		
06-00-12150	Utility Receivable	343,346.49		
06-00-13900	Unbilled Receivable	190,912.00		
06-00-14800	Allowance for Doubtful Account	(24,912.93)		
06-00-14850	Bad Debt Receivable	24,970.38		
06-00-15000	Deferred outflow of resources	103,572.00		
06-00-15500	Deferred OUtflow - OPEB	7,102.00		
06-00-20000	Fixed Assets	42,640,988.03		
06-00-20100	Accumulated Depreciation	(25,502,896.89)		
06-00-21000	Land	207,742.00		
06-00-21500	Construction in Progress	1,465,574.06		
			21,406,816.83	
	TOTAL ASSETS			21,406,816.83
LIABILITIES				
06-00-30050	Net pension asset	(125,476.00)		
06-00-30090	Payable - Collection AgencyFee	6,276.34		
06-00-30099	A/P Due to Pooled Cash	99,987.36		
06-00-31800	Comp Absent Payable	3,738.02		
06-00-31890	Compensated Absences - Long Te	33,641.00		
06-00-34000	City of NH - Garbage	85,515.81		
06-00-34100	Unearned Rev (Unapplied Credit	14,066.83		
06-00-34150	Utility Refunds	67.65		
06-00-34500	Due to Tyler Tech (Cr Cd Fees)	1,224.75		
06-00-34900	Notes Payable - Current Portio	806.00		
06-00-35000	NOTES PAYABLE	17,006.00		
06-00-38000	Deferred inflow of resources	18,241.00		
06-00-38500	Deferred Inflow - OPEB	17,303.00		
06-00-40100	OPEB Liability	75,172.00		
	TOTAL LIABILITIES		247,569.76	
EQUITY				
06-00-50400	Net Investment-Capital Assets	18,793,595.00		
06-00-52090	Unrestricted Fund Balance	2,226,681.93		
	TOTAL BEGINNING EQUITY	21,020,276.93		
	TOTAL REVENUE	3,251,948.77		
	TOTAL EXPENDITURES	3,112,978.63		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	138,970.14		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		21,159,247.07	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			21,406,816.83

Attachment: RG BALANCE SHEET - 2046 NHMA (5100 : March 2021 Financial Statements)

BALANCE SHEET
AS OF: MARCH 31ST, 2021

13 -Municipal Authority - CIP

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
13-00-10099	Claim on Cash	365,730.24		
13-00-11000	T-Bills and CD's	1,150,000.00		
13-00-11100	Interest Receivable	49.99		
			1,515,780.23	
	TOTAL ASSETS			1,515,780.23
LIABILITIES				
EQUITY				
13-00-50400	Net Investment - Capital Asset	0.11		
13-00-57100	Fund Bal-Capital Improvements	1,564,059.68		
	TOTAL BEGINNING EQUITY	1,564,059.79		
	TOTAL REVENUE	10,053.09		
	TOTAL EXPENDITURES	58,332.65		
	TOTAL REVENUE OVER/(UNDER) EXPENSES	(48,279.56)		
	TOTAL EQUITY & REV. OVER/(UNDER) EXP.		1,515,780.23	
	TOTAL LIABILITIES, EQUITY & REV.OVER/(UNDER) EXP.			1,515,780.23

5.a.a

Attachment: RG BALANCE SHEET - 2046 NHMA (5100 : March 2021 Financial Statements)

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

06 -Municipal Authority
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
REVENUE SUMMARY						
Municipal Auth Revenue	4,007,643	252,551.16	3,251,948.77	0.00	755,694.68	18.86
TOTAL REVENUES	4,007,643	252,551.16	3,251,948.77	0.00	755,694.68	18.86
EXPENDITURE SUMMARY						
Municipal Authority	4,007,643	325,708.69	3,112,978.63	9,736.64	884,928.18	22.08
TOTAL EXPENDITURES	4,007,643	325,708.69	3,112,978.63	9,736.64	884,928.18	22.08
REVENUE OVER/(UNDER) EXPENDITURES	0	(73,157.53)	138,970.14	(9,736.64)	(129,233.50)	0.00

5.a.b

06 -Municipal Authority

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Municipal Auth Revenue						
Water						
06-00-75300 Water Revenue	2,716,937	153,285.23	2,210,157.76	0.00	506,779.24	18.65
TOTAL Water	2,716,937	153,285.23	2,210,157.76	0.00	506,779.24	18.65
Wastewater						
06-00-75700 Sewer Revenue	324,520	26,121.74	265,352.97	0.00	59,167.03	18.23
06-00-75800 OKC Sewer Charges Revenue	868,606	68,985.69	749,545.33	0.00	119,060.67	13.71
TOTAL Wastewater	1,193,126	95,107.43	1,014,898.30	0.00	178,227.70	14.94
Water Taps						
06-00-75900 Water Tap Revenue	27,578	2,745.00	11,513.74	0.00	16,064.26	58.25
TOTAL Water Taps	27,578	2,745.00	11,513.74	0.00	16,064.26	58.25
Fines & Forfeits						
06-00-76000 MXU Installation	320	0.00	165.00	0.00	155.00	48.44
TOTAL Fines & Forfeits	320	0.00	165.00	0.00	155.00	48.44
Penalties						
06-00-77750 Penalty Charges	17,632	965.02	1,798.81	0.00	15,833.19	89.80
TOTAL Penalties	17,632	965.02	1,798.81	0.00	15,833.19	89.80
Investment Earnings						
06-00-78200 Interest Income	22,064	173.48	2,387.69	0.00	19,676.31	89.18
TOTAL Investment Earnings	22,064	173.48	2,387.69	0.00	19,676.31	89.18
Miscellaneous Revenue						
06-00-79100 Misc Income	5,691	275.00	11,027.47	0.00	(5,336.47)	93.77-
TOTAL Miscellaneous Revenue	5,691	275.00	11,027.47	0.00	(5,336.47)	93.77-
Fund Balance Carryover						
06-00-79800 Carryover	24,295	0.00	0.00	0.00	24,295.45	100.00
TOTAL Fund Balance Carryover	24,295	0.00	0.00	0.00	24,295.45	100.00
TOTAL Municipal Auth Revenue	4,007,643	252,551.16	3,251,948.77	0.00	755,694.68	18.86
TOTAL REVENUE	4,007,643	252,551.16	3,251,948.77	0.00	755,694.68	18.86

Attachment: RG REV & EXP W-ENC (ROLL) - 2045 NHMA (5100 : March 2021 Financial Statements)

5.a.b

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

06 -Municipal Authority

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
Mun Auth Engineering						
Other Services						
Municipal Authority						
Personnel Services						
06-12-80100 Salary	510,263	39,142.92	395,808.91	0.00	114,453.83	22.43
06-12-80200 Overtime	4,000	185.84	6,875.25	0.00	(2,875.25)	71.88-
06-12-80300 FICA/Medicare	39,035	3,048.08	31,193.15	0.00	7,841.94	20.09
06-12-80400 Dental Insurance	4,750	344.48	3,230.17	0.00	1,519.83	32.00
06-12-80500 Health Insurance	86,920	7,023.31	66,457.06	0.00	20,462.94	23.54
06-12-80600 Workers Comp	14,465	0.00	11,354.91	0.00	3,110.09	21.50
06-12-80700 Unemployment	1,800	0.00	687.54	0.00	1,112.46	61.80
06-12-80800 OMRF Pension	41,381	3,164.97	32,157.40	0.00	9,223.22	22.29
06-12-80900 Stand by Pay	5,800	450.00	4,483.33	0.00	1,316.67	22.70
06-12-81100 Uniform Rental	6,200	553.26	5,050.24	0.00	1,149.76	18.54
06-12-81200 Medical Exams	500	0.00	48.00	0.00	452.00	90.40
TOTAL Personnel Services	715,113	53,912.86	557,345.96	0.00	157,767.49	22.06
Material and Supplies						
06-12-83000 Materials & Supplies	32,000	3,506.58	20,736.89	6,096.18	5,166.93	16.15
06-12-83200 Office Supplies	1,500	0.00	1,190.32	0.00	309.68	20.65
06-12-83300 Minor Tools	2,000	0.00	851.84	0.00	1,148.16	57.41
06-12-83400 Lab Chemicals	4,100	0.00	588.45	711.55	2,800.00	68.29
06-12-83500 Safety Supplies	2,600	326.94	2,465.72	130.00	4.28	0.16
06-12-83700 Misc Supplies	500	0.00	224.95	0.00	275.05	55.01
TOTAL Material and Supplies	42,700	3,833.52	26,058.17	6,937.73	9,704.10	22.73
Other Services						
06-12-84000 Equipment Maintenance	5,000	2,519.30	5,723.65	150.00	(873.65)	17.47-
06-12-84100 Vehicle Maintenance	10,000	782.92	7,647.74	0.00	2,352.26	23.52
06-12-84300 Training & Membership	10,000	1,234.88	4,096.88	0.00	5,903.12	59.03
06-12-84400 Software Agreements	17,150	0.00	11,302.12	0.00	5,847.88	34.10
06-12-84500 Well Maintenance	55,000	1,922.38	29,424.69	2,232.91	23,342.40	42.44
06-12-84550 Water Quality Testing	15,000	100.00	12,037.00	416.00	2,547.00	16.98
06-12-84600 Equipment Rental	1,000	74.95	981.20	0.00	18.80	1.88
06-12-84650 Lease Agreements	41,080	0.00	39,460.46	0.00	1,619.54	3.94
06-12-84700 Telephone	12,000	1,332.89	7,279.23	0.00	4,720.77	39.34
06-12-84800 Utilities	160,000	10,554.43	134,902.85	0.00	25,097.15	15.69
06-12-84900 Fuel	21,000	3,764.73	16,082.18	0.00	4,917.82	23.42
06-12-84950 Printing & Processing - Uti	13,000	1,165.17	11,405.01	0.00	1,594.99	12.27
06-12-85350 Emergency Repairs	5,000	0.00	0.00	0.00	5,000.00	100.00
06-12-86400 Auditing Fees	27,500	0.00	18,716.24	0.00	8,783.76	31.94
06-12-87700 OKC Sewer Charges	550,000	52,252.32	500,190.19	0.00	49,809.81	9.06

06 -Municipal Authority

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
06-12-87800 Leasehold Transfer	2,307,100	192,258.34	1,730,325.06	0.00	576,774.94	25.00
TOTAL Other Services	3,249,830	267,962.31	2,529,574.50	2,798.91	717,456.59	22.08
Transfers Out						
TOTAL Municipal Authority	4,007,643	325,708.69	3,112,978.63	9,736.64	884,928.18	22.08
General Government						
Personnel Services						
Transfers Out						
TOTAL EXPENDITURES	4,007,643	325,708.69	3,112,978.63	9,736.64	884,928.18	22.08
REVENUE OVER/(UNDER) EXPENDITURES	0	(73,157.53)	138,970.14	(9,736.64)	(129,233.50)	0.00

5.a.b

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

13 -Municipal Authority - CIP
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
REVENUE SUMMARY						
NHMA CIP - Revenues	1,569,699	48.79	10,053.09	0.00	1,559,645.91	99.36
TOTAL REVENUES	1,569,699	48.79	10,053.09	0.00	1,559,645.91	99.36
EXPENDITURE SUMMARY						
General Government	1,559,718	0.00	58,332.65	0.00	1,501,385.35	96.26
Information Systems	9,981	0.00	0.00	0.00	9,981.00	100.00
TOTAL EXPENDITURES	1,569,699	0.00	58,332.65	0.00	1,511,366.35	96.28
REVENUE OVER/(UNDER) EXPENDITURES	0	48.79	(48,279.56)	0.00	48,279.56	0.00

5.a.b

13 -Municipal Authority - CIP

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
NHMA CIP - Revenues						
Intergovernmental						
13-00-73850 Insurance Proceeds - etal	0	0.00	8,858.65	0.00	(8,858.65)	0.00
TOTAL Intergovernmental	0	0.00	8,858.65	0.00	(8,858.65)	0.00
Investment Earnings						
13-00-78500 Interest	0	48.79	1,194.44	0.00	(1,194.44)	0.00
TOTAL Investment Earnings	0	48.79	1,194.44	0.00	(1,194.44)	0.00
Fund Balance Carryover						
13-00-79800 Carryover	1,569,699	0.00	0.00	0.00	1,569,699.00	100.00
TOTAL Fund Balance Carryover	1,569,699	0.00	0.00	0.00	1,569,699.00	100.00
Transfers						
TOTAL NHMA CIP - Revenues	1,569,699	48.79	10,053.09	0.00	1,559,645.91	99.36
TOTAL REVENUE	1,569,699	48.79	10,053.09	0.00	1,559,645.91	99.36

5.a.b

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: MARCH 31ST, 2021

13 -Municipal Authority - CIP

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% BUDGET REMAINING
General Government						
Capital Projects						
13-12-88000 Capital Outlay	167,091	0.00	46,327.04	0.00	120,763.96	72.27
13-12-88100 Vehicles	95,388	0.00	0.00	0.00	95,388.00	100.00
13-12-88400 Capital Imp - Software	37,320	0.00	0.00	0.00	37,320.00	100.00
13-12-88500 Capital Imp - Equipment	85,745	0.00	12,005.61	0.00	73,739.39	86.00
13-12-88600 Capital Imp - Radios/Commun	4,518	0.00	0.00	0.00	4,518.00	100.00
13-12-89200 Capital Imp-Water Wells	1,069,656	0.00	0.00	0.00	1,069,656.00	100.00
13-12-89300 Capital Imp-Paint Water Tow	100,000	0.00	0.00	0.00	100,000.00	100.00
TOTAL Capital Projects	1,559,718	0.00	58,332.65	0.00	1,501,385.35	96.26
TOTAL General Government	1,559,718	0.00	58,332.65	0.00	1,501,385.35	96.26
Information Systems						
Capital Projects						
13-16-88300 Capital Outlay - Computers	9,981	0.00	0.00	0.00	9,981.00	100.00
TOTAL Capital Projects	9,981	0.00	0.00	0.00	9,981.00	100.00
TOTAL Information Systems	9,981	0.00	0.00	0.00	9,981.00	100.00
TOTAL EXPENDITURES	1,569,699	0.00	58,332.65	0.00	1,511,366.35	96.28
REVENUE OVER/(UNDER) EXPENDITURES	0	48.79	(48,279.56)	0.00	48,279.56	0.00

FINLEY & COOK
CERTIFIED PUBLIC ACCOUNTANTS

March 1, 2021

City Council
City of Nichols Hills
6407 Avondale Drive
Nichols Hills, OK 73116

Dear Council Members:

We are pleased to confirm our understanding of the services we are to provide the City of Nichols Hills (the "City") for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

2. Budget Comparison Information

3. Pension Plan Information

4. OPEB Information

1421 E. 45th Street • Shawnee, OK 74804
P: 405.878.7300 www.finley-cook.com F: 405.395.3300

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1. Combining schedules

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. The report will state that the report is not suitable for any other purpose.

Audit Objectives, Continued

Our audit will be conducted in accordance with auditing standards generally accepted in the United States; the standards for financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and will include tests of accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our audit. Our reports will be addressed to the Honorable Mayor and City Council of the City. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Audit Objectives, Continued

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required by *Government Auditing Standards*. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the City and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

Audit Procedures—Internal Control, Continued

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements. Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management Responsibilities, Continued

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the City involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the City received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the City complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management Responsibilities, Continued

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Other Procedures

Agreed-upon Procedures, Oklahoma Administrative Code (OAC) 252:515-27-82(d)2—Local Government Financial Test

We will perform the following procedures solely to assist you with respect to complying with the OAC 252:515-27-82(d)(2)—Local Government Financial Test. This engagement to apply agreed-upon procedures will be performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we will make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. Per OAC 252:515-27-82(d)(2), the City must satisfy each of the following financial ratios based on its most recent audited annual financial statements:

    a. A ratio of cash plus marketable securities to total expenditures greater than or equal to 0.05; and

    b. A ratio of annual debt to total expenditures less than or equal to 0.20.

    We will calculate the ratios.

Other Procedures, Continued

Agreed-upon Procedures, Oklahoma Administrative Code (OAC) 252:515-27-82(d)2—Local Government Financial Test, Continued

2. We will review the rules at OAC 252:515-27-82(d)(2) and determine the following:

    a. Does the City have any outstanding general obligation bonds or does it have any obligations in default.

    b. If there are outstanding general obligation bonds, what are the current ratings.

    c. Has the City operated at a deficit equal to 5% or more of the total annual revenue in the past 2 years.

    d. Is the auditors' opinion on the June 30, 2021, financial statements unmodified.

3. Public Notice Component

    If the financial statements contain the closure and post-closure care cost required by *Governmental Accounting Standards Board's Statement No. 18.*

We are not engaged to, and will not, perform an audit, the objective of which would be to express an opinion on the specified elements, accounts, or items. Accordingly, we will not express such an opinion.

The agreed-upon procedures report will be intended solely for the use of specified users and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

You are responsible for making all management decisions and performing all management functions and for designating an individual who possesses suitable skill, knowledge, or experience to oversee any other services we provide. In addition, you are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Finley & Cook, PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Auditor and Inspector or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Finley & Cook, PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of 5 years after the report release date or for any additional period requested by the State Auditor and Inspector. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit during September and October 2021 and to issue our reports no later than December 1, 2021, if the timing is such that we receive the supporting working papers by September 20, 2021, and the report draft by October 20, 2021. Dan Bledsoe is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Engagement Administration, Fees, and Other, Continued

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $27,100. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. **Our fee of $27,100 assumes that the City will provide us with a complete report package including draft financial statements, footnotes, and schedules, and that Crawford and Associates will assist in preparing the information.**

Government Auditing Standards suggest that we provide you with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our 2019 peer review report accompanies this letter.

Notification of Report Reproduction

You agree that you will notify us and obtain our consent before reproducing our report for any reason and in any medium.

We appreciate the opportunity to be of service to the City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

FINLEY & COOK, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Dan Bledsoe
Partner

RESPONSE:

This letter correctly sets forth the understanding of
City of Nichols Hills with an effective date of July 1, 2021.

____
Management Signature and Title

____
Date

____
Governance Signature and Title

____
Date

(ALG CL-1.2.1 (2/20))

HBC
CPAs & Advisors

Report on the Firm's System of Quality Control

August 9, 2019

To the Members of
Finley & Cook, PLLC
and the Peer Review Committee of the OSCPA

We have reviewed the system of quality control for the accounting and auditing practice of Finley & Cook, PLLC (the firm) in effect for the year ended March 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act, an audit performed under FDICIA, and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

9905 N. May Avenue, Oklahoma City, Oklahoma 73120
Phone (405) 848-7797 Fax (405) 848-7840 Web address: www.hbc-cpas.com

To the Members of
Finley & Cook, PLLC
and the Peer Review Committee of the OSCPA
Page 2

Opinion

In our opinion the system of quality control for the accounting and auditing practice Finley & Cook, PLLC in effect for the year ended March 31, 2019 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Finley & Cook, PLLC has received a peer review rating of pass.

HBC CPAs & Advisors

HBC CPAs & Advisors
Oklahoma City, Oklahoma

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