



**CITY OF NORMAN, OK**  
**CITY COUNCIL FINANCE COMMITTEE MEETING**  
Municipal Building, Executive Conference Room, 201 West Gray, Norman,  
OK 73069  
Thursday, February 15, 2024 at 4:00 PM

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## AGENDA

*It is the policy of the City of Norman that no person or groups of persons shall on the grounds of race, color, religion, ancestry, national origin, age, place of birth, sex, sexual orientation, gender identity or expression, familial status, marital status, including marriage to a person of the same sex, disability, relation, or genetic information, be excluded from participation in, be denied the benefits of, or otherwise subjected to discrimination in employment activities or in all programs, services, or activities administered by the City, its recipients, sub-recipients, and contractors. In the event of any comments, complaints, modifications, accommodations, alternative formats, and auxiliary aids and services regarding accessibility or inclusion, please contact the ADA Technician at 405-366-5446, Relay Service: 711. To better serve you, five (5) business days' advance notice is preferred.*

### CALL TO ORDER

### AGENDA ITEMS

1. DISCUSSION REGARDING FORFEITURE AND SEZURE POLICIES.
2. DISCUSSION REGARDING THE FYE 2024-2025 CITY OF NORMAN BUDGET
  - Social and Voluntary Services Commission
  - Veteran's Day Parade
  - Center for Children and Families, Inc.
  - Firehouse Art Center
  - Historical Museum
  - Sooner Theatre
  - Aging Services-Kiwanis Kruiser
  - Performing Arts Studio (Depot)
  - Norman Music Festival
3. DISCUSSION REGARDING MONTHLY REVENUE AND EXPENDITURE REPORTS.
4. INTERNAL AUDIT PROGRAMS STATUS.

### ADJOURNMENT



## CITY OF NORMAN, OK STAFF REPORT

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**MEETING DATE:** 2/15/2024

**REQUESTER:** Kim Coffman, Budget Manager

**PRESENTER:** Anthony Francisco, Finance Director

**ITEM TITLE:** DISCUSSION REGARDING THE FYE 2024-2025 CITY OF NORMAN BUDGET

- Social and Voluntary Services Commission
  - Veteran's Day Parade
  - Center for Children and Families, Inc.
  - Firehouse Art Center
  - Historical Museum
  - Sooner Theatre
  - Aging Services-Kiwanis Kruiser
  - Performing Arts Studio (Depot)
  - Norman Music Festival
-

## Outside Agency Requests

Item 2.

Agency	FYE 2022 Budget	FYE 2023 Budget	FYE 2024 Request	FYE 2024 Paid-to-date	FYE 2025 Requests	Increase
Social/Voluntary Services	\$ 250,000	\$ 225,000	\$ 225,000	\$ 121,351	\$ 250,000	\$ 25,000
Veteran's Day Parade	\$ 531	\$ 530	\$ 450	\$ 474	\$ 500	\$ 50
Center for Children & Families Inc.	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 150,000	\$ 30,000
** Firehouse Art Center	\$ 60,000	\$ 60,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ -
** Historical Museum	\$ 35,000	\$ 41,500	\$ 44,500	\$ -	\$ 44,500	\$ -
** Sooner Theatre	\$ 65,274	\$ 65,274	\$ 65,274	\$ 65,274	\$ 88,381	\$ 23,107
Aging Services Inc. - Kiwanis Kruiser	\$ 14,500	\$ 14,500	\$ 14,500	\$ 2,089	\$ 14,500	\$ -
** Performing Arts Studio (Depot)- Hostess & custodial svcs.	\$ 5,600	\$ 5,600	\$ 11,800	\$ -	\$ 50,700	\$ 38,900
Norman Music Festival	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 50,000	\$ 40,000
Norman Economic Development Council, Inc.	\$ 125,000	\$ 125,000	\$ 125,000	\$ 62,500	\$ 125,000	\$ -
	<b>\$ 675,905</b>	<b>\$ 657,404</b>	<b>\$ 736,524</b>	<b>\$ 501,688</b>	<b>\$ 893,581</b>	<b>\$ 157,057</b>

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City owned facility. City pays utilities and maintenance expenses.



# The City of NORMAN

201 West Gray • P.O. Box 370  
Norman, Oklahoma 73069 • 73070

SOCIAL & VOLUNTARY SERVICES COMMISSION  
Phone: 405-366-5404

Item 2.

February 1, 2024

To: City of Norman Finance Committee

Re: Social and Voluntary Service Committee

The Social and Voluntary Services Commission (SVSC) was founded in 1973 as an advisory body to the Norman City Council regarding the evaluation of social services. The SVSC Commission consists of nine members each serving a three year term. The current members are: Marc Bonge', Sandra Duncan, Jennifer Newell, Scott Meier, Trudy Sickles, Christy Shepherd, Ann Way, and myself. There is one position that is currently vacant awaiting appointment by the Mayor. I currently serve as the chair and Scott Meier the Vice-Chair.

Within the Fiscal Year 2021-2022 City of Norman budget, funding for social service agencies was \$250,000, an increase from \$175,000 in 2020. To distribute these funds, a formal application process was held in which qualified interested agencies were required to submit an application. The application required information regarding the overall mission of the agency, specific project for which funding was being requested, financial information including budget summary and projected budget, copy of most recent audit, their 990 return for the prior year, and a copy of IRS tax exempt status letter. The application also required a list of the current board members and staff members of the agency.

In June of 2023, the Social and Voluntary Services Commission met to review the applications submitted by 28 Norman service agencies. The submitted applications totaled \$253,000 in requests for funding. Maximum award for the 2023/2024 application cycle was \$10,000. During the review of each application, Commissioners discussed any questions or clarifications that were needed from the applicant. Staff obtained this information from the agencies and forwarded the responses to the Commissioners.

After the initial meeting of the commission and prior to the funding meeting, each Commission member evaluated each of the applications independently and determined an appropriate funding level within the allowable total of \$225,000. These results were provided to staff and compiled into a spreadsheet. At the funding meeting the Commission reviewed the compilation of budgets and discussed the criteria that the Commission members applied to each funding proposal. The Commission evaluated multiple subjects including but not limited to: possibilities of duplications of efforts, past performance of the agency and potential for other funding sources.



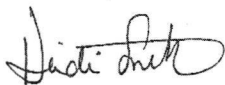
Agency project funding is administered on a reimbursement basis. Payments are made as invoices with appropriate documentation of project execution and receipts are received. Each of the funded agencies are visited a minimum of once during the fiscal year by Commission members. Commission Members have the option of in person or virtual visits. During visits we inquire about future trends, any special challenges for the organizations and how partnerships with others doing work in this field can be established. The visits are not only to check for contract compliance in expending the awarded funds, but also allow commissioners to assess possible needs in our community.

The pandemic had a profound effect on the Norman Non-Profit community. The rise in the cost of goods and services, due to the inflation costs of the last 18 months, have continued to increase programmatic needs. As individuals and established funders have experienced the contraction of the economy, less funding has been made available than in previous years. While understandable, this creates a scarcity of normal operating funds. As agencies can only spend funds on the projects and programs specifically funded this creates a Catch 22 effect. Agencies can have hundreds of thousands of programmatic dollars to spend but struggle to pay rent, utility and administrative costs that enable them to keep the doors open. The SVSC is a funder that allows for, has made known that general operational funding requests are welcome.

The Social and Voluntary Services Commission respectfully requests the consideration of a minimum of \$225,000 of funding to be included within the City of Norman FYE25 Budget. If possible, the consideration of an increase to \$250,000 will be a necessary safety-net for the amazing agencies that make up the social safety net for our community.

If you have any questions regarding the Social and Voluntary Services Commission please do not hesitate to contact me at (405) 471-2666 or Lisa Krieg, our City staff liaison.

Regards,



Heidi Smith  
Chair, City of Norman SVSC  
801 84<sup>th</sup> Ave NE, Norman, OK 73026  
(405) 471-2666 heidi@heidismith.com

**NORMAN VETERANS COMMITTEE**  
**P.O. BOX 370 NORMAN, OK 73070**

February 2, 2024

Kim Coffman  
Budget Manager  
City of Norman  
225 N. Webster  
Norman, OK 73069

RE: City of Norman Veterans Day Parade Committee

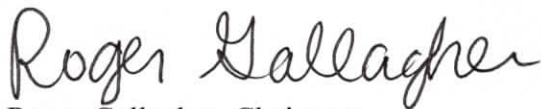
We are requesting up to \$500.00 to cover insurance for the City of Norman Veterans Day Parade/Static Event held at Reaves Park. The Veterans Day Committee has not determined the date, but it will likely be November 10, 2024. Attached is the 2023 Insurance invoice, which was \$474.00, but we want to be prepared in case the fees increase.

We appreciate the support you have provided to us these last few years in providing insurance and hope that the City will be able to do this again for 2024.

We currently have approximately \$5,297.34 in an account through the Norman Park Foundation. All funds were received as donations. For 2023, our expenses were approximately \$975.00 for pilot gift cards/gas for airplane flyovers and refreshments for the event. Veterans continue to seek monetary donations each year to help defray the cost of the expenses. We have also received in-kind donations from various restaurants to cover some refreshments and from printing services to cover the cost of posters.

Thanking you in advance for your consideration of our request.

Sincerely,



Roger Gallagher, Chairman  
Norman Veterans Committee  
[roger.j.gallagher@gmail.com](mailto:roger.j.gallagher@gmail.com)  
(405) 329-4395  
2513 Woodsong Drive  
Norman, OK 73071



205 S. Chickasaw  
Pauls Valley, OK 73075  
Phone: (405) 238-7331

Invoice # 1053		Page 1 of 1	Item 2.
Account Number		Date	
NORMVET-01		10/19/2023	
Balance Due On			
11/12/2023			
Amount Paid		Amount Due	
		\$474.00	

Item 2.

**Norman Veterans Day Committee**  
**PO Box 370**  
**Norman, OK 73070**

EVENT	Policy Number: QUOTING	Effective: 11/12/2023 to 11/13/2023
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Item #	Trans Eff Date	Due Date	Trans	Description	Amount
15460	11/12/2023	11/12/2023	NEWB	New Norman Veterans Day event Effective 11/12/2023	\$250.00
15461	11/12/2023	11/12/2023	CFEE	Company Fee for Norman Veterans Day event	\$150.00
15462	11/12/2023	11/12/2023	NSFE	NSF Fee	\$24.00
15463	11/12/2023	11/12/2023	AFEE	Agency Fee	\$50.00
<b>Total Invoice Balance:</b>					<b>\$474.00</b>

## Empowering Youth

For more than twenty years, the City of Norman has provided substantial financial support to Center for Children and Families, Inc. (CCFI) for free or very low cost after school services for low-income youth residing in Norman. For 16 years, Neighborhood Centers services were provided on school sites in the Wilson/Longfellow and Kennedy/Irving neighborhoods. In July 2015 Boys & Girls Club of Norman (BGCN) was implemented to expand the number of youth served, increase hours of service to 20 hours over 5 days per week, and benefit from the program curricula, training, quality standards and other support provided by Boys & Girls Club of America.

In 1999, Neighborhood Centers was developed as a community collaboration to respond to high needs neighborhoods representing a significant percentage of the overall poverty and juvenile crime in the City of Norman. In subsequent years, a review of crime data from the Norman Police Department suggested that the implementation of Neighborhood Centers correlated with a significant and sustained decrease in juvenile arrests.

Boys & Girls Club of Norman's target population continues to be children and youth who reside in neighborhoods with high poverty and crime rates, many of whom have experienced relationship trauma such as domestic violence, child abuse or neglect. As a program of CCFI, BGCN is able to benefit from the expertise of CCFI professional staff and its 50 years of experience addressing the needs of families struggling with trauma. Most of the enrolled members come from Adams, Jefferson, Kennedy, and Wilson Elementary Schools, Irving, Alcott, Whittier, and Longfellow Middle Schools with a few from Norman High and Norman North High Schools. Norman Public Schools transports students from six of these school sites and Club members are able to walk from Longfellow Middle School nearby schools. A Club site operates on location for students at Irving Middle School.

Melissa Klink serves as the CEO of CCFI overseeing multiple programs in the agency, including Boys & Girls Club of Norman. Her history in non-profit mental healthcare, helps drive the advocacy and trauma-informed work of the Club. The Boys & Girls Club is led by Executive Director Whitney Dunn, with her Social Services Director Lee Brandon. Whitney has extensive experience leading afterschool youth programming. Lee is a Licensed Clinical Social Worker with several years of experience leading after school programs and working as a therapist with low income families who have experienced significant trauma. Lee's background has facilitated the further development of a trauma-informed approach to after school services. The trauma informed approach includes increased structure, lower youth to adult ratios and creative and individually tailored interventions to help youth resolve conflicts and learn to manage strong feelings without aggressive behavior.

The overall goals of BGCN prevention services are 1) safety and a sense of belonging 2) avoidance of crime, delinquency and other high-risk behaviors, 3) academic success, 4) healthy lifestyles and 5) character and leadership skills. As members arrive from school, the Regional Food Bank of Oklahoma supported Kids Cafe provides a healthy dinner. Following dinner, members have kid choice time to spend on the playground, the outdoor basketball court or the gym. In addition, members have access to an extensive library of books, a newly renovated art room, a brand new STEM lab, and many enrichment activities. Each day, Club members participate in Power Hour with staff and volunteer support to complete homework, engage in STEM projects and other interactive academic enrichment activities. Other programming is offered using curricula provided through Boys & Girls Club of America such as Smart Moves, to promote self-awareness, healthy habits, decision

making and goal setting and Career Launch, to promote job-readiness and career preparation for teens. Before members leave for home each day they receive a healthy snack.

In 2023 Boys & Girls Club of Norman served a total of 170 club members, which included 115 members at our main location and 55 members at our Irving Middle School location. As many youth are still recovering from learning loss and mental health challenges due to the pandemic, supports like the Boys & Girls Club of Norman are more important than ever. Over 1/3 of our Club members have an IEP or 504 learning plan and we are able to adapt academic success programming to help them succeed in and out of the classroom. Approximately 25% of our Club members also access counseling services at our organization to help them heal from complex trauma.

Here are some of our recent outcomes that demonstrate supports at BGCN:

- 90% of members reported the club provides a safe and positive environment.
- 70% of BGCN members report they are building healthy supportive relationships with adults
- 85% of members feel a sense of belonging at the Club
- 100% of members participate in Academic Success programming
- 100% of members participate in Character & Leadership programming

CCFI is grateful for the many public and private partners who make financial and in-kind investments in Boys & Girls Club of Norman. These partnerships and their impact on children, youth and their families would not be possible without the steadfast commitment of the City of Norman. Partner organizations we work with include:

- **United Way of Norman:** United Way of Norman provides funding for BGCN and works to support the quality of youth development and out-of-school time services throughout the community.
- **Norman Public Schools:** Norman Public Schools allows BGCN members to utilize school buses, vans, and other resources at no cost to the program. Bus transportation is provided from four elementary schools and two middle schools daily throughout the school year.
- **University of Oklahoma:** BGCN serves as a practicum, internship, and volunteer site for many OU students. Approximately 100 OU students associated with a wide range of campus groups - including service organizations, fraternities and sororities - have volunteered with or worked to support the program.
- **Community Afterschool Program:** Staff and volunteers from CASP provide individualized tutoring to Club members to help them improve academic confidence and performance.

## Financial Information

Page 4 of this report is the FY 2024 and Estimated FY 2025 revenues and expenses for Boys & Girls Club of Norman. The FY 2024 Budget includes one-time expenses including grant funding conferences. The FY 2025 Preliminary Budget reflects reductions in shared support staff and other expenses that are based on relative program size across the agency. The 2022 audited financial statements and 990s tax returns are attached.

**Fees for Service:** Boys & Girls Club of Norman charges its members twenty dollars per school year and twenty dollars for summer camp with fee reductions and waivers available based on need. Membership fees represent approximately 1% of the program budget.



**Actions to Generate Income:** In addition to the City of Norman funding, operating costs for the Club are funded from Elementary and Secondary School Emergency Relief (ESSER) funds for after school programs, United Way of Norman, foundation and corporate grants and small state contracts. Planning is underway to replace the pandemic related ESSER funding, scheduled to end July 31, 2024.

In addition to making personal financial contributions to the agency, the CCFI Board of Directors continues to seek supplementary funding sources to reduce the impact of a down philanthropic climate. The Sustainable Funding Committee works closely with the Development and Communication Team to oversee the resource development process and find ways to diversify revenue for CCFI. All Board members participate in our annual end of year campaign by identifying and soliciting individual and corporate prospects.

## Fiscal Year 2025 Request

For FY 2024, the City of Norman generously provided \$120,000 to support the Boys & Girls Club of Norman Partnership. **CCFI respectfully requests that the City of Norman increase its investment by 25% to \$150,000 for FY 2025.**

This continued investment in BGCN will support the staffing levels required for the high need population served. A minimum 12:1 student to staff ratio is required to provide the high-quality, structured programming and additional support for students struggling with emotional and behavioral problems.

In addition, we are serving more members than ever before, with almost half of our Club members being teens. It is crucial that we invest in our teens as they are rapidly approaching adulthood in our community.

We sincerely appreciate the ongoing support of the City of Norman and its dedication to improving the lives of children in our community.

Respectfully,



Melissa Klink, Chief Executive Officer  
Center for Children and Families, Inc.

# City of Norman – Boys & Girls Club of Norman Annual Report

Item 2.

Revenue	FY 24	Est FY 2025
United Way	48,788	47,000
Donor Contributions	34,577	140
Foundations	80,000	63,000
City Fees & Grants	120,000	150,000
State & Federal Fees and Grants	309,206	290,776
Program Fees	4,500	4,500
<b>Total Revenue</b>	<b>597,071</b>	<b>555,416</b>
<b>Expense</b>		
Salary & Wages	385,801	367,569
Benefits	95,797	96,444
<i>Total Salary &amp; Benefits</i>	<i>481,599</i>	<i>464,014</i>
<b>Operating Expenses</b>		
Professional Fees	7,165	4,850
Supplies	15,916	16,683
Telephone Expense	5,152	4,096
Postage and Shipping	591	570
Occupancy	33,947	29,394
Outside Printing & Artwork	2,761	2,663
Transportation	2,675	700
Conferences, Conventions & Meetings	9,752	1,193
Subscriptions and Licensure	12,680	11,089
Specific Assistance to Individ.	2,498	398
Rental, Maintenance of Equipment allocated	824	471
Insurance allocated	13,971	13,880
Equipment Acquisition allocated	1,542	994
Miscellaneous Expenses allocated	5,997	4,422
<i>Total Operating Expense</i>	<i>115,473</i>	<i>91,403</i>
<b>Total Expenses</b>	<b>597,072</b>	<b>555,416</b>

**Note:**

FY 24 includes one-time expenses including grant funded conferences.

FY 25 reflects reductions in shared support staff and other expenses that are based on relative program size across the agency.

***Center for Children & Families, Inc.***  
*Norman, Oklahoma*

***REPORT ON AUDIT OF FINANCIAL STATEMENTS  
AND SUPPLEMENTAL INFORMATION***

***For the Year Ended December 31, 2022***

***SAUNDERS & ASSOCIATES, PLLC***  
***Certified Public Accountants***

*630 East 17<sup>th</sup> Street  
P. O. Box 1406  
Ada, Oklahoma 74820  
(580) 332-8548  
FAX: (580) 332-2272*

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# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

Item 2.

630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272

### INDEPENDENT AUDITOR'S REPORT

Board of Directors  
of Center for Children & Families, Inc.

#### **Opinion**

We have audited the accompanying financial statements of Center for Children & Families, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Children & Families, Inc. as of December 31, 2022, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinion**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental 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 Center for Children & Families, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Children & Families, Inc.'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 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, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



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

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

### **Report on Summarized Comparative Information**

We have previously audited Center for Children & Families, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated April 20, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived

### **Other Reporting Required by Government Auditing Standards and the Uniform Guidance**

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2023 on our consideration of Center for Children & Families, Inc.'s internal control over financial reporting and on our test of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of Center for Children & Families, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Children & Families, Inc.'s internal control over financial reporting and compliance.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented for purposes of additional analysis and is not a required part of the financial statements. In addition, the accompanying supplemental information, as listed in the preceding table of contents, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

**Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the information included in the annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does 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 financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the 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.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

July 27, 2023

## FINANCIAL INFORMATION

STATEMENT OF FINANCIAL POSITION

December 31, 2022  
(With Comparative Totals for 2021)

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
<b>ASSETS</b>				
Current Assets:				
Cash and Cash Equivalents	\$ 639,145	\$ (233,930)	\$ 405,215	\$ 875,321
Unconditional Promises to Give:				
United Way Services Funding for 22-23	0	70,083	70,083	62,004
Pledges Receivable	127,730	0	127,730	107,836
Accounts Receivable	248,021	0	248,021	121,974
Inventory	14,017	0	14,017	13,498
Prepaid Expenses	81	0	81	41
Total Current Assets	<u>1,028,994</u>	<u>(163,847)</u>	<u>865,147</u>	<u>1,180,674</u>
Noncurrent Assets:				
Investments	0	190,506	190,506	237,772
Pledges Receivable, net	0	43,424	43,424	75,187
Property & Equipment	3,432,739	0	3,432,739	3,351,609
Less: Accumulated Depreciation	(633,139)	0	(633,139)	(555,315)
Right of Use Assets	23,282	0	23,282	0
Less: Accumulated Amortization	(4,656)	0	(4,656)	0
Total Noncurrent Assets	<u>2,818,226</u>	<u>233,930</u>	<u>3,052,156</u>	<u>3,109,253</u>
<b>TOTAL ASSETS</b>	<u>\$ 3,847,220</u>	<u>\$ 70,083</u>	<u>\$ 3,917,303</u>	<u>\$ 4,289,927</u>
<b>LIABILITIES AND NET ASSETS</b>				
Current Liabilities:				
Accounts Payable	\$ 13,019	\$ 0	\$ 13,019	\$ 9,780
Accrued Expenses	1,990	0	1,990	0
Lease Liability - Current Portion	4,389	0	4,389	0
Total Current Liabilities	<u>19,398</u>	<u>0</u>	<u>19,398</u>	<u>9,780</u>
Noncurrent Liabilities:				
Lease Liability	15,258	0	15,258	0
Long-Term Debt	0	0	0	150,000
Liability for Compensated Absences	51,996	0	51,996	31,770
Total Noncurrent Liabilities	<u>67,254</u>	<u>0</u>	<u>67,254</u>	<u>181,770</u>
Total Liabilities	<u>86,652</u>	<u>0</u>	<u>86,652</u>	<u>191,550</u>
Net Assets:				
Without Donor Restrictions	3,760,568	0	3,760,568	3,990,761
With Donor Restrictions	0	70,083	70,083	107,616
Total Net Assets	<u>3,760,568</u>	<u>70,083</u>	<u>3,830,651</u>	<u>4,098,377</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 3,847,220</u>	<u>\$ 70,083</u>	<u>\$ 3,917,303</u>	<u>\$ 4,289,927</u>

\* The accompanying notes are an integral part of the financial statements.

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
<b>REVENUE AND SUPPORT</b>				
Grants and Contracts	\$ 155,159	\$ 1,244,816	\$ 1,399,975	\$ 709,992
Contributions:				
United Way Services	0	140,165	140,165	126,634
Bringing Up Babies	0	12,000	12,000	12,500
Divorce Services	0	15,000	15,000	15,000
Parenting Assistance	0	2,000	2,000	1,400
Counseling Services	0	86,000	86,000	50,000
Boys & Girls Club of Norman	0	123,321	123,321	216,827
Capital Campaign	0	56,790	56,790	0
Other	409,221	0	409,221	359,602
Program and Class Fees	181	168,001	168,182	183,500
Other Revenue	31,876	737	32,613	421,047
In-Kind	2,744	117,183	119,927	49,042
Net Assets Released From Restriction:				
Satisfaction of Time Restrictions - United Way	140,165	(140,165)	0	0
Satisfaction of Purpose Restrictions - Capital Acq.	5,133	(5,133)	0	0
Satisfaction of Program Restrictions	2,270,697	(2,270,697)	0	0
Total Revenues	<u>3,015,176</u>	<u>(449,982)</u>	<u>2,565,194</u>	<u>2,145,544</u>
<b>EXPENSES</b>				
Program Expense	2,410,862	0	2,410,862	2,173,165
General and Administrative Expenses	144,758	0	144,758	156,709
Capital Campaign	5,133	0	5,133	0
Fund Raising Expense	228,414	0	228,414	225,185
Total Expenses	<u>2,789,167</u>	<u>0</u>	<u>2,789,167</u>	<u>2,555,059</u>
Change in Net Assets Before Other Gains and Losses	226,009	(449,982)	(223,973)	(409,515)
Other Gains and Losses:				
Interest	3,512	0	3,512	9,736
Unrealized Gain (Loss) on Investments	(47,265)	0	(47,265)	19,634
Gain on Extinguishment of Debt	0	0	0	565,013
Total Other Gains and Losses	<u>(43,753)</u>	<u>0</u>	<u>(43,753)</u>	<u>594,383</u>
Change in Net Assets	182,256	(449,982)	(267,726)	184,868
Net Assets, Beginning of Year	3,990,761	107,616	4,098,377	3,913,509
Transfers	<u>(412,449)</u>	<u>412,449</u>	<u>0</u>	<u>0</u>
NET ASSETS, END OF YEAR	<u>\$ 3,760,568</u>	<u>\$ 70,083</u>	<u>\$ 3,830,651</u>	<u>\$ 4,098,377</u>

\* The accompanying notes are an integral part of the financial statements.



STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

	Program Services			
	Divorce Services	Parents' Assistance	Bringing Up Babies	Counseling
<b>EXPENSES</b>				
Salaries and Wages	\$ 80,435	\$ 136,518	\$ 120,097	\$ 563,879
Fringe Benefits and Taxes	20,572	39,440	36,924	143,392
Accounting	637	1,035	723	4,196
Advertising	85	24	11	182
Bank Service Charges	468	2	0	0
Client Support	1,184	1,852	13,251	1,677
Communications	1,476	1,926	1,187	6,759
Conferences, Conventions & Meetings	5,877	7,648	12,036	22,549
Consultants and Contract Labor	3,754	10,007	625	31,780
Depreciation Expense	3,658	6,058	8,869	25,412
Dues, Subscriptions & Licensure	2,563	4,082	2,917	20,102
Equipment Rent & Maintenance	227	211	215	973
Equipment Acquisition	4,829	8,490	11,488	20,124
Insurance	4,018	6,501	3,017	26,058
Interest	577	934	468	3,752
Legal Fees	0	0	0	0
Mileage & Travel	217	551	1,732	2,220
Miscellaneous	392	840	542	3,081
Occupancy	8,338	11,707	11,415	61,474
Office Supplies	628	759	837	4,754
Supplies - Other	535	468	706	2,430
Postage	35	51	51	180
Printing & Artwork	507	809	371	3,366
Program Materials	2,824	4,429	6,602	11,858
Program Snacks	175	287	93	4,200
Lease Amortizations	219	362	531	1,520
In-Kind Expenses:				
Space	49,000	0	0	0
Goods	2,341	3,877	5,677	16,265
Professional Services	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 195,571</b>	<b>\$ 248,868</b>	<b>\$ 240,385</b>	<b>\$ 982,183</b>

\* The accompanying notes are an integral part of the financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

	Program Services Boys & Girls Club of Norman	Total Program Expenses	General and Admin. Expense
<b>EXPENSES</b>			
Salaries and Wages	\$ 370,622	\$ 1,271,551	\$ 81,932
Fringe Benefits and Taxes	84,833	325,161	21,868
Accounting	2,797	9,388	515
Advertising	56	358	123
Bank Service Charges	0	470	4,368
Client Support	1,186	19,150	6,229
Communications	5,438	16,786	897
Conferences, Conventions & Meetings	11,302	59,412	2,243
Consultants and Contract Labor	15,696	61,862	3,130
Depreciation Expense	25,035	69,032	3,362
Dues, Subscriptions & Licensure	14,841	44,505	1,033
Equipment Rent & Maintenance	897	2,523	110
Equipment Acquisition	12,090	57,021	3,387
Insurance	14,725	54,319	3,120
Interest	2,181	7,912	451
Legal Fees	0	0	0
Mileage & Travel	1,503	6,223	176
Miscellaneous	2,329	7,184	1,862
Occupancy	100,980	193,914	6,041
Office Supplies	2,904	9,882	1,154
Supplies - Other	2,617	6,756	914
Postage	121	438	39
Printing & Artwork	1,470	6,523	459
Program Materials	23,138	48,851	95
Program Snacks	5,572	10,327	0
Lease Amortizations	1,498	4,130	201
In-Kind Expenses:		0	
Space	24,000	73,000	0
Goods	16,024	44,184	1,049
Professional Services	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 743,855</b>	<b>\$ 2,410,862</b>	<b>\$ 144,758</b>

\* The accompanying notes are an integral part of the financial statements.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

	Capital Campaign	Fund Raising Expense	2022 Total	2021 Total
<b>EXPENSES</b>				
Salaries and Wages	\$ 0	\$ 126,361	\$ 1,479,844	\$ 1,198,339
Fringe Benefits and Taxes	0	32,307	379,336	322,887
Accounting	0	877	10,780	10,808
Advertising	0	134	615	291
Bank Service Charges	0	0	4,838	3,965
Client Support	0	0	25,379	11,214
Communications	0	549	18,232	16,639
Conferences, Conventions & Meetings	0	4,857	66,512	12,009
Consultants and Contract Labor	5,133	51	70,176	158,480
Depreciation Expense	0	5,430	77,824	77,555
Dues, Subscriptions & Licensure	0	7,050	52,588	56,446
Equipment Rent & Maintenance	0	176	2,809	4,211
Equipment Acquisition	0	951	61,359	11,047
Insurance	0	5,405	62,844	40,087
Interest	0	779	9,142	2
Legal Fees	0	0	0	532
Mileage & Travel	0	680	7,079	2,649
Miscellaneous	0	311	9,357	5,799
Occupancy	0	12,358	212,313	496,573
Office Supplies	0	997	12,033	7,049
Supplies - Other	0	587	8,257	5,783
Postage	0	2,309	2,786	2,894
Printing & Artwork	0	7,841	14,823	21,461
Program Materials	0	16,213	65,159	28,329
Program Snacks	0	172	10,499	10,968
Lease Amortizations	0	325	4,656	0
In-Kind Expenses:				
Space	0	0	73,000	12,580
Goods	0	1,694	46,927	36,462
Professional Services	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 5,133</b>	<b>\$ 228,414</b>	<b>\$ 2,789,167</b>	<b>\$ 2,555,059</b>

\* The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH FLOWS

For the Year Ended December 31, 2022  
(With Comparative Totals for 2021)

	2022 Total	2021 Total
<u>Cash Flows Provided (Used) by Operating Activities</u>		
Change in Net Assets Before Other Gains and Losses	\$ (223,973)	\$ (409,515)
Adjustment to Reconcile Change in Net Assets to Net Cash		
Used by Operating Activities:		
Depreciation and Amortization	82,480	77,555
(Increase) Decrease in:		
Accounts Receivable	(126,047)	82,979
Pledges Receivable, net	3,790	87,514
Inventory	(519)	(5,304)
Prepaid Expense	(40)	8,174
Increase (Decrease) in:		
Accounts Payable	3,239	3,999
Accrued Liabilities	1,990	(13,191)
Lease Liabilities	19,647	0
Net Cash Provided (Used) by Operating Activities	<u>(239,433)</u>	<u>(167,789)</u>
<u>Cash Flows Provided (Used) by Investing Activities</u>		
Acquisition/Disposition of Capital Assets	(81,130)	(8,736)
Interest on Deposits	3,512	9,736
(Increase) Decrease in Investments	579	0
Net Cash Provided (Used) by Investing Activities	<u>(77,039)</u>	<u>1,000</u>
<u>Cash Flows Provided (Used) by Financing Activities</u>		
Acquisition of Debt Principal	0	277,913
Payment of Debt Principal	(150,000)	0
Payment of Lease Principle	(3,634)	0
Net Cash Provided (Used) by Investing Activities	<u>(153,634)</u>	<u>277,913</u>
Increase (Decrease) in Cash	(470,106)	111,124
Cash and Cash Equivalents, Beginning of Year	<u>875,321</u>	<u>764,197</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 405,215</u>	<u>\$ 875,321</u>
<u>Other Disclosures:</u>		
Capitalized Interest Costs	<u>\$ 0</u>	<u>\$ 0</u>
Interest Expense	<u>\$ 9,142</u>	<u>\$ 2</u>

\* The accompanying notes are an integral part of the financial statements.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE 1: ORGANIZATION AND ACTIVITIES

Center for Children & Families, Inc. (CCFI) was incorporated as Juvenile Services, Inc. on August 18, 1969, for the purpose of supporting existing juvenile programs and to improve and expand services for juveniles in Cleveland County. In 1999, the Board of Directors voted to change the name of the organization from Juvenile Services, Inc. to Center for Children & Families, Inc. The programs currently supported by the organization are:

**Divorce Services** – Support and education for divorced, separated, or never married parents through classes, mediation, counseling and supervised visits and exchanges.

**Parents Assistance** – Provides support and education for parents struggling day-to-day with abuse, neglect and other related issues through specialized classes.

**Counseling** – Provides therapy, education and support to children and youth with histories of neglect and/or emotional abuse, and their parents, foster or adoptive caregivers.

**Baby Pantry** – Primarily stocked by the community, the Baby Pantry at CCFI provides formula, baby and toddler food, diapers, and other basic necessities to over 250 visitors each month.

**Bringing Up Babies** – Provides parent education, support and case management to teen and other at risk new parents through home visits.

**Boys & Girls Club of Norman** - Provides youth development services in accordance with BGCA's policies to create positive outcomes in the lives of local youth with an emphasis in 1) academic success, 2) healthy lifestyles, and 3) character and leadership development.

CCFI is an independent agency funded by grants from the Department of Health, Department of Human Services, Department of Education, and District Attorneys Council contracts with governmental entities and donations from individuals, businesses, and other not-for-profit organizations.

NOTE 2: SIGNIFICANT ACCOUNTING POLICIES

**Basis of Accounting** – Financial statements have been prepared using the accrual basis of accounting. Under the accrual basis of accounting, contract funds are recognized as revenue when allowable expenses are incurred and a receivable represents that portion of the contract which CCFI has earned and/or requested, but not received. Medicaid receipts and contributions are recorded upon receipt. Expenses are recorded when a liability is incurred. Expenses incurred but not paid at year-end are represented by a liability on the statement of financial position. Grant funds received, but not yet expended for their specified purpose, are recognized as net assets with donor restrictions. Other revenue (i.e. donations) is recognized when received. Net asset balances represent cumulative revenue received over expenses incurred.



NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Basis of Presentation** – CCFI's financial statement presentation follows the Financial Accounting Standards Board ASU 2016-14, *Not-for-Profit Entities* (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. Accordingly, net assets of CCFI and changes therein are classified and reported as follows:

- Net assets with donor restrictions – net assets subject to donor imposed restrictions
- Net assets without donor restrictions – net assets not subject to donor-imposed restrictions

**Recognition of Donor Restrictions** – Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of the passage of time or other events specified by donors.

**Cash and Cash Equivalents** – For purposes of the statement of cash flows, cash and cash equivalents include bank accounts and investments readily convertible to cash.

Bank balances at year end are categorized as follows to give an indication of the level of risk assumed by the organization.

<u>Category</u>	<u>Balance Per Bank</u>
1) Insured or collateralized with securities held by the organization or by its agent in the organization's name.	\$ 253,876
2) Collateralized with securities held by the pledging financial institution's trust department.	430,982
3) Uncollateralized	0
TOTAL	<u>\$ 684,858</u>

**Investments** – Investments of the organization consist of the following:

With donor restrictions – Beneficial Interest in Assets Held by Others – CCFI has placed funds with the following foundations to be held in endowment funds.

	<u>2022</u>	<u>2021</u>
Communities Foundation of Oklahoma		
Balance, Beginning of Year	\$ 1,211	\$ 954
Interest and Dividends	23	20
Net Investment Income	( 159)	248
Disbursements	( 46)	0
Management Fees	( 12)	( 11)
Balance, End of Year	<u>\$ 1,017</u>	<u>\$ 1,211</u>

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

Oklahoma City Community Foundation	<u>2022</u>	<u>2021</u>
Balance, Beginning of Year	\$ 236,561	\$ 217,184
Reciprocal Transfers	0	0
Reinvestment of Allocation	0	0
Distribution	( 11,664)	( 11,145)
Net Investment Income	( 35,408)	30,522
Balance, End of Year	<u>\$ 189,489</u>	<u>\$ 236,561</u>
Total Investments with Donor Restrictions	<u>\$ 190,506</u>	<u>\$ 237,772</u>

Investments in equity securities with readily determinable fair values are measured at fair value in the statement of financial position. Fair values are determined by reference to quoted market prices and other relevant information generated by market transactions. Investment income or loss (including gains and losses on investments, interest and dividends) is included in the statement of activities as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by donor or law. Restricted gains and investment income whose restrictions are met in the same reporting period are reported as without donor restrictions.

Both the Communities Foundation of Oklahoma and the Oklahoma City Community Foundation also receive donations designated for CCFI by other donors. Both Foundations have been granted variance power and have the authority to distribute those donations as they see fit; therefore, those donations are not reflected in the Organization's financial statements. The corpus of the funds may not be withdrawn; however, income distributed to the organization by the funds may be used for any purpose. The interest in the endowment funds is recorded in the financial statements in accordance with generally accepted accounting principles and relevant funding agreements. The market value of investments attributable to third-party donors held by the Community Foundation of Oklahoma equaled \$2,622 and \$3,150 at December 31, 2022 and 2021 respectively. The market value of investments attributable to third-party donors held by the Oklahoma City Community Foundation equaled \$135,873 and \$168,253 at December 31, 2022 and 2021 respectively.

**Endowment Investment and Spending Policies** – The Foundations have adopted investment and spending policies, approved by their respective Boards of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of these endowment assets over the long-term. The Foundation's spending and investment policies work together to achieve this objective. The investment policy establishes an achievable return objective through diversification of asset classes. The primary objective of the investments will be to provide for long-term return growth of principle and income without undue exposure to risk enabling the Foundations to make grants on a continuing and reasonably consistent basis. Therefore, the focus is on consistent long-term capital appreciation, with income generation as a secondary consideration. The Foundations' target is a diversified asset allocation that will enable the foundations to achieve their long-term return objectives within prudent risk parameters.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Accounts Receivable** – Accounts receivable consists of requests for advances and/or reimbursements to grantor and pass-through agencies for grant funds, as well as balances due from individuals and organizations for program fees.

**Pledges Receivable** – Pledges (promises to give) are recognized when the donor makes a promise to give to CCFI that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Pledges receivable at December 31<sup>st</sup> were as follows:

	<u>2022</u>	<u>2021</u>
Due in 1 year	\$ 127,730	\$ 107,836
Due in 2 – 5 years	68,225	116,532
Due in 6 – 10 years	18,284	13,400
Thereafter	<u>5,500</u>	<u>2,500</u>
Total	<u>\$ 219,739</u>	<u>\$ 240,268</u>

**Reserve for Uncollectible Pledges** – CCFI uses the allowance method to determine uncollectible promises receivable. This reserve has been established to more accurately reflect the value of pledges receivable. Based on historical information and trend analysis, management established this reserve at 22.5% of total pledges receivable at December 31, 2022 and 22% of total pledges receivable at December 31, 2021. The reserve account equaled \$48,585 on December 31, 2022 and \$57,246 on December 31, 2021.

**Property and Equipment** – Acquisitions of property and equipment are stated at cost at date of acquisition or fair value at date of donation or contribution. Expenditures for maintenance and repairs are charged to expense as incurred. Assets costing \$5,000 or more are capitalized using the straight-line method based on the estimated useful life of the asset.

**Inventory** – Inventories are stated at the lower of cost or market value and consist of diapers, formula and other items donated to be distributed to charitable beneficiaries at the Organization's discretion.

**Cost Allocation** – The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Salaries and benefits are charged directly to the programs for which work has been done based on estimates of time and effort. Occupancy costs are allocated on a square footage basis and other costs such as supplies, printing, travel, etc. which cannot be specifically identified to a program or supporting function are allocated to programs based on each program's direct salaries to total salaries expense. Allocation percentages are developed during the budget process.

## NOTES TO FINANCIAL STATEMENTS

December 31, 2022

### NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

**Concentrations of Credit Risk** – Financial instruments that potentially expose CCFI to concentrations of credit risk consist of cash, accounts receivable, and pledges receivable. Cash is deposited in high-quality financial institutions and accounts at each institution are insured by the Federal Deposit Insurance Corporation. Accounts receivable consist of billings made to grantor agencies for services rendered or under the terms of the various grants and contracts and are considered to be fully collectible. As previously discussed, CCFI has established a reserve for uncollectible pledges to more accurately report risks associated with its pledges receivable.

**Use of Estimates** – The preparation of financial statements in conformity with generally accepted accounting principles 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 reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Comparative Information** – The financial statements include certain 2021 comparative information. With respect to the statement of activities, such prior information is not presented by net asset class. In the statement of functional expenses, 2021 expenses by object are presented in total rather than by function category. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2021 from which the summarized information was derived.

### **Income Taxes and Uncertain Tax Positions**

**Income Tax Status** – The Organization qualifies as an organization exempt from income taxes under Section 501(c)(3) of the *Internal Revenue Code* and is subject to a tax on income from any unrelated business, as defined by Section 509(a)(1) of the Code. From time to time, the Organization has unrelated business income related to contracts with the Oklahoma Department of Mental Health and Substance Abuse Services to provide consulting services to Griffin Memorial Hospital and Central Oklahoma Mental Health Center. Revenues totaling \$0 were received for these services in 2022. No accrual has been made to accrue a liability for unrelated business income tax, as any amount due is considered to be immaterial to the financial statements.

The Organization has adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return only when it is determined that the income tax position will more-likely-than-not be sustained upon examinations by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations, or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at December 31, 2022.

Federal and state income tax statutes dictate that tax returns filed in any of the previous three reporting periods remain open to examination. Currently, the Organization has no open examinations with the Internal Revenue Service or the Oklahoma Tax Commission.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 2: SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

**Change in Accounting Principle** – For fiscal year ended December 31, 2022 the Organization implemented Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-02, *Leases*. FASB ASU No. 2016-02 enhances the relevance and consistency of information of the organization's leasing activities by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key leasing information providing users with more relevant information on and a more faithful representation of leasing arrangements for both lessees and lessors. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use lease asset, and a lessee is required to recognize a lease liability. Additional information on the organization's leases can be found in Note 13.

**NOTE 3: LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS**

The following reflects CCFI's financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions or board mandated restriction within one year of the statement of financial position date. Donor-restricted resources are available to support general expenditures to the extent that restrictions on those resources will be met by conducting the normal activities of CCFI's programs in the coming year.

	<u>2022</u>	<u>2021</u>
Financial assets at year end	\$ 1,084,979	\$ 1,480,094
Less those unavailable for general expenditures within one year		
Pledges Receivable – Due in more than one year, net	( 43,424)	( 75,187)
Donor Restricted – Capital Campaign	( 56,790)	( 0)
Donor Restricted – Investments	( 190,506)	( 237,772)
Board Designated Reserves:		
For Operations	( 204,000)	( 174,494)
For Maintenance	( 73,911)	( 62,161)
For Unemployment	( 10,000)	( 18,487)
Retirement Forfeitures	( 125)	( 84)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 506,223</u>	<u>\$ 911,909</u>

As part of CCFI's liquidity management, it invests cash in excess of daily requirements in short-term investments, typically, money market funds. In addition, the Organization has access to a \$500,000 line of credit for operating funds. To date, no draws have been made on this line of credit.

**NOTE 4: PROPERTY AND EQUIPMENT**

Activity related to property and equipment is identified below.

	<u>Balance</u> <u>2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>2022</u>
Buildings	\$ 3,227,655	\$ 60,520	\$ 0	\$ 3,288,175
Furniture and Fixtures	29,992	14,253	0	44,245
Office Equipment	5,852	6,357	0	12,209
Play Equipment	88,110	0	0	88,110
	<u>3,351,609</u>	<u>\$ 81,130</u>	<u>\$ 0</u>	<u>3,432,739</u>
Less Accumulated Depreciation	( 555,315)	\$( 77,824)	\$ 0	( 633,139)
Net Property and Equipment	<u>\$ 2,796,294</u>			<u>\$ 2,799,600</u>

Current year depreciation expense equaled \$77,824.

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

**NOTE 5: LONG-TERM DEBT**

1) CCFI is party to a \$500,000 line of credit (LOC) with a local bank. This LOC bears a 4.5% variable interest rate and matures June 2023. The LOC is to be used for operations as needed. To date, no draws have been made on this LOC.

2) In May 2020, CCFI was awarded an Economic Impact Disaster Loan (EIDL) by the Small Business Administration. This loan, in the amount of \$150,000 is a 30 year note and bears an interest rate of 2.75%. CCFI is to make monthly payments of \$641.00 each month beginning May 2023. Maturity date is May 18, 2050. Loan balance of \$158,205 was paid in full on May 25, 2022. There was no balance at December 31, 2022.

**NOTE 6 FAIR VALUE MEASUREMENT**

The definition of fair value for financial reporting, establishes a framework for measuring fair value, and requires additional disclosure about the use of fair value measurements in an effort to make the measurement of fair value more consistent and comparable.

Fair value is defined as the amount that would be received from the sale of an asset or paid for the transfers of a liability in an orderly transaction between market participants, i.e. an exit price. To estimate an exit price, a three-tier hierarchy is used to prioritize the inputs.

Level 1: Quoted Prices in active markets for identical securities.

Level 2: Other significant observable inputs (including quoted prices for similar securities, interest rates, prepayment spread and credit risk).

Level 3: Significant unobservable inputs (including the organization's own assumptions in determining the fair value of investments).

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at December 31<sup>st</sup> are as follows:

Fiscal year ended December 31, 2022

<u>Description</u>	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>	<u>Other Significant Observable Inputs (Level 2)</u>
Investments:			
Community Foundation of Oklahoma	\$ 1,017	\$ 1,017	\$ 0
Oklahoma City Community Foundation	189,489	189,489	0
Total Investments	<u>\$ 190,506</u>	<u>\$ 190,506</u>	<u>\$ 0</u>

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE 6 FAIR VALUE MEASUREMENT

Fiscal year ended December 31, 2021

<u>Description</u>	<u>Fair Value</u>	<u>Quoted Prices In Active Markets for Identical Assets (Level 1)</u>	<u>Other Significant Observable Inputs (Level 2)</u>
Investments:			
Community Foundation of Oklahoma	\$ 1,211	\$ 1,211	\$ 0
Oklahoma City Community Foundation	<u>236,561</u>	<u>236,561</u>	<u>0</u>
Total Investments	<u>\$ 237,772</u>	<u>\$ 237,772</u>	<u>\$ 0</u>

NOTE 7: CONCENTRATIONS

CCFI derives a significant amount of its revenue from service contracts and grants from federal and state agencies. A significant reduction in the level of revenue from these agencies could have a material effect on the organization's programs, activities and operations.

NOTE 8: DONATED MATERIALS AND SERVICES

Donated materials and services are reflected as contributions at their estimated value on the date of receipt based on industry standards. The financial statements include the following in-kind donations:

	<u>2022</u>	<u>2021</u>
Space	\$ 73,000	\$ 12,580
Donated Goods	46,927	36,462
Professional Services	<u>0</u>	<u>0</u>
Total	<u>\$ 119,927</u>	<u>\$ 49,042</u>

Many individuals volunteer their time and perform a variety of tasks that assist the Organization, but these services do not meet the criteria for recognition as contributed services. Volunteers provided 3,911 hours of non-professional services in 2022 and 7,862 hours in 2021.

NOTE 9: BOARD DESIGNATED NET ASSETS

Management has designated a portion of net assets without donor restrictions for the following uses:

	<u>2022</u>	<u>2021</u>
Operating Reserve	\$ 204,000	\$ 174,494
Maintenance Reserve	73,911	62,161
Unemployment Reserve	<u>10,000</u>	<u>18,487</u>
Total Designated Net Assets Without Donor Restrictions	<u>\$ 287,911</u>	<u>\$ 243,392</u>

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE 10: CONTINGENCIES

In the normal course of operations, CCFI receives grant funds from various federal and state agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to insure compliance with conditions precedent to the granting of the funds. Any liability for a reimbursement which may arise as the result of the audits of the grant funds is not believed to be material.

NOTE 11: COMPENSATED ABSENCES

The organization recognizes its obligation relating to employees' rights to receive compensation for future absences attributable to services already rendered. Amounts accrued have been derived from the payroll system and estimated based on hours of leave accrued. The organization's liability for compensated absences equaled \$51,996 on December 31, 2022 and \$31,770 on December 31, 2021.

NOTE 12: EMPLOYEE BENEFIT PLANS

IRC Section 125 Flexible Benefits Plan – The organization maintains a cafeteria plan under Section 125 of the Internal Revenue Code. The benefits offered are medical expense reimbursement and dependent care reimbursement. An employee is eligible to participate if he/she works a minimum of 20 hours per week and may become a participant on the first day of the month following 30 days of employment.

IRC Section 403(b) Plan – CCFI's basic employer contribution plan is an ERISA 403(b) defined contribution plan. Employees are eligible to participate if they work at least 20 hours per week. Eligibility, benefits, definitions and requirements are determined by the Plan Agreement.

The Board of Directors may provide a non-elective employer retirement contribution, based on available financial resources, by a percentage to be determined by the Board, of each employee's annual salary. The employer contribution is authorized by the Board of Directors as part of the annual budget process and, like all items within the budget, is subject to change at any time by the Board of Directors depending on the financial status and needs of the Center for Children and Families, Inc. Additionally, the employee may choose to contribute up to 2% of their annual wages to be eligible for up to 2% employer match. Employer contributions for the years ended December 31, 2022 and 2021 equaled \$45,849 and \$38,011 respectively.

NOTE 13: LEASES

As disclosed in Note 1, the Organization adopted FASB ASU 2016-02 due to the Organization entering into new long-term leases during the year. These new leases are the only leases required to be included on our statement of financial position under FASB ASU 2016-02. As a result, adopting FASB ASU 2016-02 had no impact to prior year statement of financial position information, and because these leases are operating leases, the adoption of this standard has no impact on our results of operations.



NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE 13: LEASES, CONTINUED

The Organization leases certain equipment. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our statements of financial position.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Organization's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

In January 2022, CCFI entered into an operating lease for equipment with terms of 60 payments at \$324 per month.

In April 2022, CCFI entered into an operating lease for equipment with terms of 60 payments at \$80 per month.

Total lease payments for the year were \$3,634 principle and \$938 interest.

As of December 31, 2022, the right-of-use (ROU) asset had a balance of \$23,282, as shown in noncurrent assets on the statement of financial position; the lease liability is included in other current liabilities (\$4,389) and other long-term liabilities (\$15,258). The lease asset and liability were calculated utilizing the risk-free discount rate (5%), according to the Organization's elected policy. Lease amortization for the year was \$4,656.

Maturities of operating lease liabilities as of December 31, 2022:

Year Ending December 31:	
2023	\$ 5,272
2024	5,272
2025	5,272
2026	5,272
2027	700
Total Lease Payments	21,788
Less: Interest	( 2,141)
Present value of lease liabilities	\$ <u>19,647</u>

NOTES TO FINANCIAL STATEMENTS

December 31, 2022

NOTE 14: SUBSEQUENT EVENTS

Management of CCFI has evaluated subsequent events through July 27, 2023, which is the date the financial statements were available to be issued.

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630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272

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

Board of Directors  
Center for Children & Families, Inc.

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 Center for Children & Families, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 27, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Center for Children & Families, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for Children & Families, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Center for Children & Families, Inc.'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of Center for Children & Families, Inc.'s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.


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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Center for Children & Families, Inc.'s financial statements are free of 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 Center for Children & Families, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Children & Families, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

July 27, 2023

# *Saunders & Associates, PLLC*

## *Certified Public Accountants*

Item 2.

630 East 17<sup>th</sup> Street \* P. O. Box 1406 \* Ada, Oklahoma 74820 \* (580) 332-8548 \* FAX: (580) 332-2272

### INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
Center for Children & Families, Inc.

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

We have audited Center for Children & Families, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Center for Children & Families, Inc.'s major federal programs for the year ended December 31, 2022. Center for Children & Families, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

Management is responsible for compliance with the requirements of federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of Center for Children & Families, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Center for Children & Families, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Center for Children & Families, Inc.'s compliance.

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

In our opinion, Center for Children & Families, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

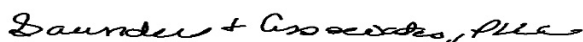
## Report on Internal Control Over Compliance

Management of Center for Children & Families, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Center for Children & Families, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Center for Children & Families, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



SAUNDERS & ASSOCIATES, PLLC  
Certified Public Accountants  
Ada, Oklahoma

July 27, 2023

## SUPPLEMENTAL INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

For the Year Ended December 31, 2022

Program Title/Source	Identifying Number	CFDA No.	Additional Identifier	Expenditures
<b>Federal Funding:</b>				
<u>U. S. Department of Justice</u>				
Passed Through Oklahoma District Attorney's Council:	N/A			
VOCA Program		16.575		\$ 216,859
Total U. S. Department of Justice				<u>216,859</u>
<u>U.S. Department of Health &amp; Human Services</u>				
Passed through Health Resources & Services Administration				
American Rescue Plan		93.498	COVID	<u>52,488</u>
Passed through Oklahoma Dept. of Human Services	N/A			
Temporary Assistance for Needy Families		93.558		<u>476,663</u>
Community-Based Child Abuse Prevention		93.590		<u>28,269</u>
Access and Visitation Services		93.597		<u>24,874</u>
Maternal and Child Health Services Block Grant		93.994		<u>146,598</u>
Total U.S. Department of Health & Human Services				<u>728,892</u>
<u>U.S. Department of Housing and Urban Development</u>				
Passed through City of Norman, Oklahoma	N/A			
Community Development Block Grant		14.228		<u>24,790</u>
Total U. S. Department of Housing and Urban Development				<u>24,790</u>
<u>U.S. Department of Treasury</u>				
Passed through Oklahoma Dept. of Education	N/A			
Elementary and Secondary School Emergency Relief		21.027	COVID	<u>201,490</u>
Total U. S. Department of Treasury				<u>201,490</u>
<u>U.S. Department of Agriculture</u>				
Pass through Regional Food Bank of Oklahoma	N/A			
Child and Adult Food Program		10.558		<u>2,760</u>
Total U. S. Department of Agriculture				<u>2,760</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ <u>1,174,791</u>
<b>State Funding:</b>				
<u>Oklahoma Department of Human Services</u>				
Parent's Assistance Program:				
Child Abuse Prevention (22-23)				\$ 37,455
Child Abuse Prevention (21-22)				41,127
Youth Mentoring Incentive Grant (22-23)				2,835
Youth Mentoring Incentive Grant (21-22)				<u>5,437</u>
Total Oklahoma Department of Human Services				<u>86,854</u>
<u>Oklahoma Department of Mental Health</u>				
Health & Fitness Grant (22-23)				2,569
Health & Fitness Grant (21-22)				<u>2,761</u>
Total Oklahoma Department of Mental Health				<u>5,330</u>
TOTAL EXPENDITURES OF STATE AWARDS				\$ <u>92,184</u>

\* The accompanying notes are an integral part of the financial statements.



NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2022

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Center for Children & Families, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedules only present a selected portion of the operations of the Organization, they are not intended to and do not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2: CONTINGENT LIABILITIES

The organization participates in a number of federally assisted programs. These programs are audited in accordance with *Government Auditing Standards* and the *Single Audit Act Amendments of 1996*, if applicable, in accordance with the required levels of Federal Financial Assistance. Audits of prior years have not resulted in any significant disallowed costs; however, grantor agencies may provide for further examinations. Based on prior experience, management believes that further examinations would not result in any significant disallowed costs.

NOTE 3: RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule may not agree with the amounts reported in the related Federal financial reports filed with the grantor agencies because of accruals made in the schedule which will be included in future reports filed with agencies.

NOTE 4: INDIRECT COSTS

Center for Children & Families, Inc. has elected to use the 10 percent de minimus indirect cost rate as allowed under the *Uniform Guidance*.

NOTE 5: SUBRECIPIENTS

Center for Children & Families, Inc. has no subrecipients.

STATUS OF PRIOR AUDIT FINDINGS

December 31, 2022

None reported.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended December 31, 2022

**Section 1 – Summary of Auditor’s Results**

*Financial Statements:*

Type of Auditor’s Report Issued: Unmodified

Internal Control Over Financial Reporting:

Material Weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weaknesses? ☐ Yes ☒ None Reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

*Federal Awards:*

Internal Control Over Major Programs:

Material weakness(es) identified? ☐ Yes ☒ No

Significant deficiencies identified not considered to be material weakness(es)? ☐ Yes ☒ None Reported

Type of auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance? ☐ Yes  
☒ No

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

*Identification of Major Programs:*

CFDA #  
93.558

PROGRAM TITLE  
TANF – Temporary Assistance for Needy Families

**Section II – Financial Statement Findings and Questioned Costs:**

None reported.

**Section III – Federal Awards Findings and Questioned Costs:**

None reported.



The Norman Firehouse Art Center's

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# 2024 Organization Annual Report

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Fiscal Year: September 1, 2022 – August 31, 2023  
City of Norman and Parks and Recreation Board

## ANNUAL REPORT

01. Organization Mission Statement and Strategic Plan
02. Current Board of Directors, Staff, and Faculty
03. Narrative of Annual Activities
04. Financial Information and Budget
05. Other Sources of Income
06. How Past Funding was Used
07. Financial Statement and Tax Statements for the Past Year
08. New Requests for FYE 2024
09. Charges and Fees for Services Provided
10. Number of Participants
11. Board of Directors' Actions to Generate Income

## ATTACHMENTS

Two-year Profit and Loss  
Breakdown of Revenues by Category  
2022 Form 990  
FY 22-23 Statement of Activity  
FY 22-23 Statement of Financial Position  
FY 23-24 Budget  
Strategic Plan 2022

# 1. Organization Mission Statement and Strategic Plan

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## Mission Statement

The Norman Firehouse Art Center enriches our community by offering the highest quality visual arts education, experiences, and exhibitions.

## Strategic Plan

Please refer to the attachment “Strategic Plan outline-priorities 2022” to view our strategic plan.

# 2. Current Board of Directors, Staff, and Faculty

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## BOARD MEMBERS

**President:** Kendall Hurley  
**Secretary:** Dr. Jeff Buyten  
**Treasurer:** Jordan Stringer  
 Kaimee Kellis  
 Richard McKown  
 Tanya Ingels  
 Ricci McManaman  
**Advisory Board:** Fred Schmidt

## LATINO CULTURAL COMMITTEE

Narciso Argüelles  
 Sam Wargin Grimaldo  
 Mariana Llanos

## FACULTY

**Jewelry:** Elyse Bogart  
**Glass:** Chris Burnett  
**Ceramics:** Katherine Gaff  
**Ceramics:** Tim Sullivan  
**Drawing:** Braden Denton  
**Painting:** Karis Chambers  
**Painting:** Thomas Stotts  
**Embroidery:** Darci Lenker  
**Printmaking:** Eric Piper

## STAFF

**Executive Director/Curator:** Andy Couch  
**Programs Coordinator:** Dr. Nikki Krumwiede  
**Artist Coordinator:** Casey Gilman  
**Communications Coordinator:** TBD  
**Contract Accountant:** Susan Barnes

**Printmaking:** Jenna Bryan  
**Photography:** Chase Spivey  
**Art Forces Instructor:** Brendon “B” Williams  
**Teen Instructor:** Lacy Jo Burgess-Cady  
**Children’s Instructor:** Jane Lawson  
**Children’s Instructor:** Lumen Miramontes  
**Children’s Instructor:** Katie Pendley

## 3. Narrative of Annual Activities

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### Overview of Activities for FY 2022 – 2023

The Firehouse Art Center (Firehouse) is a community arts center in Norman, OK established in 1970 operating out of a city-owned building which previously served as a fire station. It houses professional visual arts studios and classrooms that provide children, teen, and adult education and enrichment programs, as well as a gallery and gift shop which are free to the public. We promote visual arts awareness and accessibility, provide art exhibitions, and offer opportunities that support local artists.

In a typical year, the Firehouse serves thousands of individuals through our visual arts programming. This includes offering in-house visual arts classes to children, teens, and adults through quarterly semesters. Classes are offered in a variety of mediums, including painting, jewelry making, glass, and ceramics. The Firehouse's outreach programming strives to make arts education available to all individuals, regardless of age, ability, or socioeconomic status. We pursue this goal through accessibility programming for underserved communities, including our programs for veterans, disabled adults, and the elderly, as well as art experiences at local events and festivals. All Firehouse outreach programming is offered at no cost to the participants.

The Firehouse, along with granting partners the Oklahoma Arts Council, the Norman Arts Council, and Allied Arts, continues to build a cultural infrastructure to strengthen the arts in Norman and its surrounding communities. By offering equal access to educational, high-quality visual art opportunities for everyone, regardless of their socioeconomic background, the Firehouse is laying the groundwork for generations of individuals with the knowledge, appreciation, and personal investment in the arts to become advocates for the future of the arts in the state of Oklahoma.

## Arts Education

The Firehouse offers in-house visual arts classes and workshops to hundreds of individuals each year. These classes are offered in a variety of mediums and developed for a wide range of artistic aptitudes and skill levels. The Firehouse's children's



programming follows *Oklahoma Academic Standards for Fine Arts* guidelines. Children's classes are offered for ages 5-14 through our Art After School Program during the Winter, Spring, and Fall semesters and our Children's Summer Art Program during the Summer semester.

The Youth Program is designed to supplement the visual arts education available in Norman and area middle and high schools. These advanced classes and workshops focus on increasing technical study for ages 10 to 17 and encourage creativity and self-expression while setting high expectations for the development of technical visual arts skills.

## Accessibility Programming

**Healing Studio**, an open studio environment for adults with varying degrees of cognitive, physical, and learning disabilities, is held at the Firehouse in 32 weekly sessions. Participants are introduced to visual arts principles and materials, art history, and methods of expression in a supportive environment.

**Art Forces** is a creative new Firehouse program which was begun in April, 2023. This program, taught by a veteran instructor, offers veterans and active service members a welcoming environment to explore their creativity. These classes meet once per month and are offered at no cost to the participants.

**Healing Outreach**, in partnership with local retirement communities like Rivermont Independent Living, is a new Firehouse program which offers visual arts activities and enrichment to the elderly in our community.



# Community Outreach Programming

In an effort to reach more underserved populations and engage more people with the visual arts, the Firehouse developed partnerships with Norman and metro area community organizations to facilitate free art activities at events and festivals. These events include the City of Norman Parks and Recreation's Outdoor Movie Series, and Earth Day, the University of Oklahoma's National Weather Festival, The Science Museum's Tinkerfest, and more. Last year, the Firehouse added City of Norman Parks and Recreation's International Festival and Juneteenth, and Assistance League of Norman's May Fair to our outreach events. These events attract children and adults from a wide geographic base, encompassing an even broader area than that of participants in our in-house classes. The scope and range of programming implemented by the Firehouse is designed to ensure all individuals, regardless of age or socioeconomic status, are able to participate and engage with visual art.



The **Firehouse Gallery and Gift Shop** are free to the public, promote visual arts awareness and community involvement, and provide visual arts exhibitions and opportunities that support local artists. The Firehouse's gift shop is unique to Norman, as 95% of the artists represented are Oklahoma-based and all items in the gift shop are high quality, original fine arts and craft pieces.

In January 2023, the Firehouse reopened the Firehouse Gallery with an exciting exhibition calendar. The gallery now presents three in-house exhibitions and three culturally relevant exhibitions each year and provides free art experiences and programming.

Last year, the Firehouse **partnered with several new organizations** to provide additional arts programming in Norman. These included working with Norman Cultural Connection and the University of Oklahoma to provide additional gallery programming, partnering with the Norman Parks Foundation to create four new murals in Lions Park, and partnering with Oscillator Press to reopen the Firehouse's printmaking studio.



## 4. Financial Information and Budget

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Please refer to the attachment “FY 23-24 Statement of Financial Position” to view our financial information.

Please refer to the attachment “Budget FY2023-2024” to view our budget.

## 5. Other Sources of Income

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Please refer to the attachment “05. Breakdown of Revenues by Category” to view our other sources of income.

## 6. How Past Funding was Used

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Please refer to the attachment “2 Year P&L” to view how past funding was used. Please request additional reports if more information is needed on how past funding was used.

## 7. Financial Statements and Tax Statements for the Past Year

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Please refer to the attachment “FY 22-23 Statement Activity” to view our financial statements for the past year.

Please refer to the attachment “2022 Draft Return - Firehouse” to view our tax statements for the past year.

## 8. New requests for Fiscal Year Ending 2024

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Last year, with additional funds from the City of Norman, we were able to reach more audiences to further support our mission to enrich our community with creative visual arts education, experiences, and exhibitions (see 10. Number of Participants). Support from the City of Norman is imperative in assisting us to achieve our mission, including providing accessible visual arts programming for underserved groups, such as adults with disabilities, veterans and active military, the elderly, and youth from disadvantaged socioeconomic circumstances. The City of Norman has generously provided operational support consistently to help sustain our service to the Norman community.

The Firehouse Art Center requests \$120,000 for operational expenses for the fiscal year ending 2024. The Parks and Recreation department had an additional \$150,000 allocated for our building, and these funds were re-allocated for other park renovations. We have applied for \$120,000 of ARPA grant funding through the Oklahoma Arts Council. We have chosen to invest 100% of these funds into restoring the building. This year, the Firehouse nearly doubled its attendance and has found additional support from the Kirkpatrick Family Fund, the Kerr Foundation, the OG&E Foundation, and corporate sponsors First United Bank, Sonic, and Home Creations.

The programming provided by the Firehouse Art Center is vital to the Norman community, as Norman's primary schools have no dedicated visual arts instruction. Funding from the City of Norman would assist us in partnering with the Norman Public School Foundation to provide 5<sup>th</sup> graders with visual art education. Without the support of the City of Norman, the Firehouse Art Center's programming would not be possible. Thank you for your continued generosity!

## 9. Charges and Fees for Services Provided

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### Children's Classes

- **Art After School:**  
\$105.00 for 8 weeks/10 hours of visual arts education
- **Children's Summer Art Program:**  
\$105.00 for 1 week/10 hours of visual arts education  
OR  
\$210.00 for 2 weeks/20 hours of visual arts education
- **Youth and Teen Program:**  
\$176.00 for 8 weeks/16 hours of arts education

## Adult Classes

- **Drawing:** \$176.00 for 8 weeks/16 hours of lessons
- **Painting:** \$176.00 for 8 weeks/16 hours of lessons
- **Printmaking:** \$176.00 for 8 weeks/16 hours of lessons
- **Jewelry:** \$228.00 for 8 week/24 hours of lessons
- **Glass:** \$176.00 for 8 week/16 hours of lessons
- **Ceramics:** \$200.00 for 8 week/16 hours of lessons

*Classes may have additional material and/or technical fees.*

## Workshops

The Firehouse sometimes offers seasonal workshops on a quarterly basis; these workshops give new and returning students a taste of the mediums and techniques offered in the longer semesters. Prices for these workshops vary depending on their length and medium.

## Adults with Disabilities

Healing Studio is free to participants through scholarships valued at \$30 per weekly, two-hour session. The Firehouse provides up to 12 scholarships a week to individuals with varying degrees of cognitive, physical, and learning disabilities through the Healing Studio program. The weekly sessions provide a supportive, low stress environment for students to experiment with their own creative process.

## Scholarships

- 18 scholarships were awarded to children and teens for 10 hours of visual arts classes.
  - Executive Director determines eligibility of each applicant.
  - **Art Stars scholarships** are awarded based on artistic aptitude.
  - **Needs-based scholarships** are offered upon request to students with free and reduced lunch qualification.
- 118 weekly Healing Studio scholarships were awarded to adults for 2-hour sessions.

# 10. Number of Participants

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## Age of Participants

- Children's Classes: 5-14
- Teen Classes: 13-17
- Adult Classes: 17 and up

## Summary of Participants for FY 22-23

PROGRAMS	ATTENDANCE 21-22	ATTENDANCE 22-23
Gallery and Giftshop	507	947
Community Events	1,285	2,276
<b>Community Arts Programming</b>	<b>1,792 total attendees</b>	<b>3,223 total attendees</b>
Children's Art Classes	282	314
Teen Classes	24	21
Adult Classes	325	381
Accessibility Programming	118	338
<b>Arts Learning in the Community</b>	<b>749 total students</b>	<b>1054 total students</b>
<b>TOTAL PARTICIPANTS</b>	<b>2,541</b>	<b>4,277</b>

## 11. Board of Directors' Actions to Generate Income

The Board of Directors at the Firehouse Art Center review financial needs annually with the Executive Director with information provided by our accountant. This information leads to the development of a plan for the upcoming fiscal year. Each year, the Board and Executive Director identify the gap between income and expenses during the preparation of the fiscal year budget. The approach to closing that gap becomes part of the organizational plan for the coming fiscal year, and the Board of Directors takes full responsibility for those areas of funding that are within their ability. These have typically included sponsor/donor solicitation, enrollment promotion, and membership recruitment. For more information on our action plans, please refer to the attachment "Strategic Plan outline-priorities 2022."

# Norman Firehouse Art Center

Item 2.

Budget FY2023-2024  
September 2023 - August 2024

	TOTAL
Revenue	
4000 Contributions	
4002 Business/Corp./Fdns/Sponsors	20,000.00
4003 Individuals	5,000.00
<b>Total 4000 Contributions</b>	<b>25,000.00</b>
4100 Investment Income	
4110 Endowment Income	11,000.00
<b>Total 4100 Investment Income</b>	<b>11,000.00</b>
4200 Support	
4201 City	120,000.00
4202 State Oklahoma Arts Council	36,958.00
4204 Norman Arts Council	39,500.00
4206 Allied Arts-Allocation	19,000.00
4208 Allied Arts-Grants	20,000.00
4209 Other Support	10,000.00
<b>Total 4200 Support</b>	<b>245,458.00</b>
4300 Memberships	
4302 General Public Members	13,500.00
4303 Board Members	2,500.00
<b>Total 4300 Memberships</b>	<b>16,000.00</b>
4400 Classes	
4401 Materials Income	10,000.00
4403 Tuition	103,000.00
<b>Total 4400 Classes</b>	<b>113,000.00</b>
4500 Sales	
4501 Gallery Sales	2,500.00
4503 Gift Shop Sales	20,000.00
<b>Total 4500 Sales</b>	<b>22,500.00</b>
4800 Other Revenues	
4801 Interest Income	2,000.00
4807 Other Misc. Revenue	250.00
<b>Total 4800 Other Revenues</b>	<b>2,250.00</b>
4850 In-Kind Revenues	77,300.00
<b>Total Revenue</b>	<b>\$512,508.00</b>
<b>GROSS PROFIT</b>	<b>\$512,508.00</b>
Expenditures	
5000 Salary Wages	212,000.00
5100 Payroll Expenses	
5101 Benefits and Vacation	18,000.00
5102 Taxes	17,000.00
<b>Total 5100 Payroll Expenses</b>	<b>35,000.00</b>
5300 Professional Services	
5301 Accounting	21,500.00

# Norman Firehouse Art Center

Item 2.

Budget FY2023-2024  
September 2023 - August 2024

	TOTAL
5303 Design	6,000.00
5305 Artist Commission	10,000.00
5306 Instructor Fees	40,000.00
5308 Other Professional Fees	2,500.00
5310 Misc. Services	1,000.00
<b>Total 5300 Professional Services</b>	<b>81,000.00</b>
5350 Travel	
5351 Business Meals	250.00
5354 Conferences	2,000.00
<b>Total 5350 Travel</b>	<b>2,250.00</b>
5400 Supplies	
5401 Art Materials	10,000.00
5404 Office Supplies	2,500.00
5416 Health & Safety	200.00
<b>Total 5400 Supplies</b>	<b>12,700.00</b>
5412 Exhibit Programming Expense	12,000.00
5450 Postage	1,000.00
5500 Occupancy Expenses	
5501 Janitorial	7,500.00
5502 Copier	350.00
5503 Repairs and Maintenance	500.00
5505 Telephone/Internet	1,500.00
5506 Security System	1,200.00
5507 Rent	1,000.00
5508 OG&E	2,500.00
5509 ONG	1,100.00
5510 Utilities	1,500.00
<b>Total 5500 Occupancy Expenses</b>	<b>17,150.00</b>
5600 Membership Discounts-Tuition	2,000.00
5601 Member Discount-Gift/Gallery	500.00
5630 Other Discounts	100.00
5900 Printing	1,500.00
6000 Advertising	1,500.00
6001 Marketing	2,500.00
6010 Awards and Gifts	200.00
6015 Entertainment/Recruiting	250.00
6017 Entertainment/Food	2,500.00
6021 Credit Card Fees	5,000.00
6030 Insurance	
6032 Liability	8,500.00
6033 Workers' Compensation	1,500.00
<b>Total 6030 Insurance</b>	<b>10,000.00</b>
6200 Special Events Expense	1,500.00
6210 Dues and Subscriptions	2,500.00

# Norman Firehouse Art Center

Item 2.

Budget FY2023-2024  
September 2023 - August 2024

	TOTAL
6230 Technology	
6231 Computer Equipment	250.00
6232 Website & Software Expenses	2,500.00
<b>Total 6230 Technology</b>	<b>2,750.00</b>
6400 Fundraising	500.00
6500 Depreciation	6,500.00
6660 In-Kind Expenses	77,300.00
6700 Miscellaneous Expense	100.00
<b>Total Expenditures</b>	<b>\$490,300.00</b>
NET OPERATING REVENUE	<b>\$22,208.00</b>
NET REVENUE	<b>\$22,208.00</b>



# FIREHOUSE

## ART CENTER

### **Strategic Plan Draft** Planning Document

Board of Directors Meeting  
November 6, 2022



## Overview

The following is a **Draft Strategic Plan** for review and discussion. The Strategic Plan when flushed out and adopted becomes a road map for the Firehouse for the next 5 years. It is a dynamic document which means that it is not cast in stone, but instead is reviewed annually to see if there are any course adjustments to make. The annual review is also an opportunity to reflect on our progress and accomplishments.

Our immediate task is to:

1. **Review, refine, and adopt the Goals identified.**
2. **Review, refine, and adopt the Objectives identified.**
3. **Prioritize the Objectives that are most important to be accomplished by year.**
4. **Break down the top Objectives and identify the Tactics and Action Plan for year 1.**

Reference Documents previously distributed.

Strategic Planning Overview

SWOT Process Analysis

## **Firehouse Vision**

Enhancing our community through the visual arts

## **Firehouse Mission**

The Norman Firehouse Art Center enriches our community by offering the highest quality visual arts education, experiences, and exhibitions.

### **1. Goal 1: Annual Funding**

Develop an approach to annual funding that creates income from every current and potential new funding source to exceed a balanced annual budget for Firehouse programs and operations.

#### **a. Objective 1 Identify all the areas of established and potential income**

- i. Strategy 1: Maintain relationships and excellence in grant writing quality with existing granting organization.*
- ii. Strategy 2: Develop relationships with new foundations and explore additional local/regional grant opportunities.*
- iii. Strategy 3: Create lucrative partnerships that serve the museum's mission and grow our audiences.*

#### **b. Objective 2 Increase memberships and upgrade membership levels**

- i. Strategy 1: Establish a required membership recruitment goal for each board member to achieve.*
- ii. Strategy 2: Research other non-profit membership levels and offerings to upgrade levels of membership.*
- iii. Strategy 3: Write a dedicated plan with achievable outcomes and incentives to increase membership through marketing opportunities.*

#### **c. Objective 3 Increase the number of Corporate Sponsors/Donors**

- i. Strategy 1: Assess our current impact and cost related to programs and offerings that need sponsorship to underwrite the cost.*
- ii. Strategy 2: Identify creative sponsorship opportunities that will entice potential donors.*



- iii. *Strategy 3: Plan new offerings that will give corporate representation in building and marketing incentives through programming.*
- d. Objective 4 Increase class enrollment to achieve profitable course offerings
  - i. *Strategy 1: Recruit new faculty to develop relevant offerings that will attract broader audiences.*
  - ii. *Strategy 2: Expand our offerings beyond our current enrollment schedule and model.*
  - iii. *Strategy 3: Learn from other art organizations about future curriculum and offerings that are in high demand and are rising in popularity.*
- e. Objective 5 Identify and Plan fundraising events to support programs
  - i. *Strategy 1: Develop signature fundraising event that includes the following:*
    - a. *Art Auction*
    - b. *Annual Dinner*
    - c. *Award Ceremony*
    - d. *In-kind support from major partners*
  - ii. *Strategy 2: Create new partnerships with specific non-profits and develop joint fundraising events, and new programs. Become relevant to other non-profit audiences, become relevant to new donors.*
  - iii. *Strategy 3: Hold fundraising events that allow participants and students to be involved to facilitate participation with a current or an existing audience. i.e., Winter Chili Bowl with bowls made from Firehouse classes.*
- f. Objective 6 Pursue new and grow existing endowments
  - i. *Strategy 1: Established a Planned Giving procedure to gain funds from future estates and existing individual donor estates.*
  - ii. *Strategy 2: Provide opportunities for existing individual endowment donors to engage with the organization in order to maintain and grow relationships.*
  - iii. *Strategy 3: Development endowments to fund major annual expenses. i.e., payroll, The Wylodean and Bill Saxon Executive Director and Curator*

g. Objective 8 Other revenues; Giftshop, City of Norman, Experiences

- i. Strategy 1: Continue to develop relationship with the City of Norman*
- ii. Strategy 2: Assess the revenue made in the gift shop. Make changes to consignment artists and wholesale offerings to increase revenue and make better use of space.*
- iii. Strategy 3: Develop revenue generating experiences that utilize our unique network of relations. i.e. Travel Programs*

**2. Goal 2: Firehouse Board of Directors Recruitment**

Strengthen and increase board effectiveness through growing the size and diversity, educating members on Firehouse and non-profit operations and developing a culture of involvement.

a. Objective 1 Board Member Recruitment/Retention; the board needs to grow in size and retain the members it has.

- i. Strategy 1: Assess current board strengths, diversity and size*
  - Tactic 1; have current board members identify their respective strengths and diversity*
    - Action 1; utilize current matrix and have board members fill out*
      - Collect information for upcoming board meeting (TBD)*
    - Action 2; summarize collective board strengths/diversity in a single matrix*
      - Summarize information for upcoming board meeting (TBD)*
  - Tactic 2; Identify desired board strengths, areas of diversity and size*
    - Action 1; have the board collectively discuss and develop a consensus on strengths, diversity and size*
      - Have discussions at upcoming board meeting (TBD)*
- ii. Strategy 2: Solicit Candidates; actively seek out candidates, make contact and explore their interest*
  - Tactic 1; Create a board member position document for use in soliciting candidates (sim. to position open, taking applications for, emphasize strengths)*

*Tactic 2; identify sources of where to find candidates; community organizations, leadership programs, personal contact lists and networks*

*Tactic 3; from sources identified, identify potential candidates that can help achieve the desired list of strengths, diversity and size from a.i.T2.A1.*

*iii. Strategy 3: Active Solicitation*

*Tactic 1; Review protocol for new member solicitation*

*A1; Review at upcoming board meeting (TBD)*

*Tactic 2; Pair sponsor/mentors and candidates*

*Tactic 3; Approach potential candidates in informal setting*

*Tactic 4; Candidate interviews; Exec, Dir, Board Pres., Sponsor*

*Tactic 5; Board Approval*

*iv. Strategy 4: Board Member Retention*

*Tactic 1; Mentoring Program*

*Tactic 2; Board communication*

**b. Objective 2 Knowledge Development; work towards an informed and knowledgeable board regarding understanding of non-profits and Firehouse operations**

*i. Strategy 1: Identify important areas of board knowledge*

*ii. Strategy 2: Develop a path for learning*

*iii. Strategy 3: Conduct educational learning lessons*

*iv. Strategy 4: Develop an understanding of board responsibilities*

**c. Objective 3 Board Engagement; create a culture of engagement and accountability**

*i. Strategy 1: Identify those areas of opportunity for engagement*

*ii. Strategy 2: Define the Firehouse culture*

*iii. Strategy 3: Expand requirements and commitments*

**3. Goal 3: Relevancy**

Plan a unique series of community programs, and events that will provide an opportunity to reintroduce the Firehouse brand and legacy and set the stage for the future partnerships. By developing new community-based partnerships, the



Firehouse will grow by providing relevant experiences for communities of interest and new audiences.

- a. Objective 1 Define what is relevant and irrelevant in our community
  - i. *Strategy 1: Survey current faculty, staff, students, and community to understand the overall opinion.*
  - ii. *Strategy 2: Assess attendance from current and previous programs, events, and classes.*
  - iii. *Strategy 3: Collect data from other community events and programs to determine what is relevant.*
- b. Objective 2 Identify Communities of Interests
  - i. *Strategy 1: Plan potential partnerships with cultural groups that share our commitment to education, DEI culture, and health and wellness.*
  - ii. *Strategy 2: Observing other arts organizations and their relevant partnerships.*
  - iii. *Strategy 3: Appealing to multiple new or previous audiences. i.e., potters, pet owners, park enthusiasts, etc.*
- c. Objective 3 Establish Firehouse Values
  - i. *Strategy 1: Determine values through focus groups comprised of faculty, staff, board, and community members.*
  - ii. *Strategy 2: Create opportunities to develop shared values with our current and future audiences.*
  - iii. *Strategy 3: Growing our future audiences through our values and new partnerships.*

# Norman Firehouse Art Center

Item 2.

Budget FY22-23

September 2022 - August 2023

	TOTAL
Revenue	
4000 Contributions	
4002 Business/Corp./Fdns/Sponsors	14,000.00
4003 Individuals	5,000.00
4004 Other Contributions	26,050.00
<b>Total 4000 Contributions</b>	<b>45,050.00</b>
4100 Investment Income	
4110 Endowment Income	10,900.00
<b>Total 4100 Investment Income</b>	<b>10,900.00</b>
4200 Support	
4201 City	60,000.00
4202 State Oklahoma Arts Council	24,000.00
4204 Norman Arts Council	18,000.00
4206 Allied Arts-Allocation	19,000.00
4208 Allied Arts-Grants	20,000.00
4209 Other Support	3,000.00
<b>Total 4200 Support</b>	<b>144,000.00</b>
4300 Memberships	
4302 General Public Members	11,000.00
4303 Board Members	2,000.00
<b>Total 4300 Memberships</b>	<b>13,000.00</b>
4400 Classes	
4401 Materials Income	11,000.00
4403 Tuition	107,250.00
<b>Total 4400 Classes</b>	<b>118,250.00</b>
4500 Sales	
4501 Gallery Sales	10,000.00
4503 Gift Shop Sales	20,000.00
<b>Total 4500 Sales</b>	<b>30,000.00</b>
4600 Special Events Income	
4625 Creativity Private Event	500.00
<b>Total 4600 Special Events Income</b>	<b>500.00</b>
4800 Other Revenues	
4801 Interest Income	3,000.00
4807 Other Misc. Revenue	200.00
<b>Total 4800 Other Revenues</b>	<b>3,200.00</b>
4850 In-Kind Revenues	77,300.00
<b>Total Revenue</b>	<b>\$442,200.00</b>
<b>GROSS PROFIT</b>	<b>\$442,200.00</b>
Expenditures	
5000 Salary Wages	183,500.00
5100 Payroll Expenses	
5101 Benefits and Vacation	13,500.00

# Norman Firehouse Art Center

Item 2.

Budget FY22-23

September 2022 - August 2023

	TOTAL
5102 Taxes	15,615.00
<b>Total 5100 Payroll Expenses</b>	<b>29,151.00</b>
5300 Professional Services	
5301 Accounting	21,500.00
5303 Design	5,000.00
5305 Artist Commission	12,500.00
5306 Instructor Fees	42,000.00
5308 Other Professional Fees	1,600.00
5310 Misc. Services	1,000.00
<b>Total 5300 Professional Services</b>	<b>83,600.00</b>
5350 Travel	
5351 Business Meals	250.00
5352 Room & Board	250.00
5354 Conferences	1,000.00
<b>Total 5350 Travel</b>	<b>1,500.00</b>
5400 Supplies	
5401 Art Materials	5,000.00
5404 Office Supplies	1,200.00
5416 Health & Safety	200.00
<b>Total 5400 Supplies</b>	<b>6,400.00</b>
5412 Exhibit Programming Expense	10,000.00
5450 Postage	750.00
5500 Occupancy Expenses	
5501 Janitorial	5,000.00
5502 Copier	425.00
5503 Repairs and Maintenance	2,200.00
5505 Telephone/Internet	2,000.00
5506 Security System	1,200.00
5507 Rent	1,000.00
5508 OG&E	2,000.00
5509 ONG	725.00
5510 Utilities	450.00
<b>Total 5500 Occupancy Expenses</b>	<b>15,000.00</b>
5600 Membership Discounts-Tuition	2,000.00
5601 Member Discount-Gift/Gallery	500.00
5630 Other Discounts	100.00
5900 Printing	1,500.00
6000 Advertising	1,700.00
6001 Marketing	2,500.00
6010 Awards and Gifts	100.00
6015 Entertainment/Recruiting	400.00
6017 Entertainment/Food	800.00
6021 Credit Card Fees	4,000.00
6030 Insurance	



# Norman Firehouse Art Center

Item 2.

## Budget FY22-23

September 2022 - August 2023

	TOTAL
6032 Liability	9,500.00
6033 Workers' Compensation	1,400.00
<b>Total 6030 Insurance</b>	<b>10,900.00</b>
6150 City/Chamber Events	100.00
6200 Special Events Expense	500.00
6210 Dues and Subscriptions	1,800.00
6220 Equipment Acquisition	250.00
6230 Technology	
6231 Computer Equipment	500.00
6232 Website & Software Expenses	1,500.00
6233 Digital Cameras & Misc Equip	250.00
<b>Total 6230 Technology</b>	<b>2,250.00</b>
6400 Fundraising	500.00
6500 Depreciation	5,000.00
6660 In-Kind Expenses	77,300.00
6700 Miscellaneous Expense	99.00
<b>Total Expenditures</b>	<b>\$442,200.00</b>
NET OPERATING REVENUE	<b>\$0.00</b>
NET REVENUE	<b>\$0.00</b>

# Norman Firehouse Art Center

Item 2.

## Statement of Financial Position

As of August 31, 2023

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Armstrong Bank	318,533.01
1001 Arvest Bank Money Market Acct.	20,720.33
1003 PayPal	252.25
1005 First United Acct	107,257.05
1010 Valliance Money Market Acct	20,460.42
1250 Petty Cash Fund	252.80
<b>Total Bank Accounts</b>	<b>\$467,475.86</b>
Accounts Receivable	
1200 Accounts Receivable	5,875.00
<b>Total Accounts Receivable</b>	<b>\$5,875.00</b>
Other Current Assets	
1121 Inventory	2,132.70
1225 Prepaid Insurance & Other Items	3,690.93
<b>Total Other Current Assets</b>	<b>\$5,823.63</b>
<b>Total Current Assets</b>	<b>\$479,174.49</b>
Fixed Assets	
1305 Other Property and Equipment	38,319.98
1310 Leasehold Improvements	20,928.63
1315 Memorial Gardens	19,150.21
1350 Accumulated Depreciation	-52,240.70
<b>Total Fixed Assets</b>	<b>\$26,158.12</b>
Other Assets	
1400 Investments	0.00
1405 Master's Endowment Liability Fund	30,173.81
1410 FAC Liability # 323	123,991.12
1445 Madole Arts Education Liability Fund #1231	10,498.77
<b>Total 1400 Investments</b>	<b>164,663.70</b>
<b>Total Other Assets</b>	<b>\$164,663.70</b>
<b>TOTAL ASSETS</b>	<b>\$669,996.31</b>

## LIABILITIES AND EQUITY

## Liabilities

## Current Liabilities

## Accounts Payable

2000 Accounts Payable	696.54
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<b>Total Accounts Payable</b>	<b>\$696.54</b>
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## Credit Cards

2005 VISA Corporate Card	1,062.67
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<b>Total Credit Cards</b>	<b>\$1,062.67</b>
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## Other Current Liabilities

2100 Payroll Liabilities	0.00
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Federal Taxes (941/943/944)	1,169.64
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OK Income Tax	251.00
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OK Unemployment Tax	228.64
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<b>Total 2100 Payroll Liabilities</b>	<b>1,649.28</b>
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2110 Accrued Artists Commissions	509.93
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2112 Accrued Other Liabilities	400.00
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2120 Deferred Tuition & Other	24,592.00
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2195 Certificates-Gift	500.00
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2200 Sales Tax Payable	0.00
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OTC Payable	82.78
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<b>Total 2200 Sales Tax Payable</b>	<b>82.78</b>
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<b>Total Other Current Liabilities</b>	<b>\$27,733.99</b>
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<b>Total Current Liabilities</b>	<b>\$29,493.20</b>
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<b>Total Liabilities</b>	<b>\$29,493.20</b>
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## Equity

3900 Net Assets Without Donor Restriction	595,629.74
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3901 Net Assets with Donor Restriction	25,000.00
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Net Revenue	19,873.37
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<b>Total Equity</b>	<b>\$640,503.11</b>
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<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$669,996.31</b>
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# Norman Firehouse Art Center

Item 2.

## Statement of Activity

September 2022 - August 2023

	TOTAL
Revenue	
4000 Contributions	
4002 Business/Corp./Fdns/Sponsors	13,400.00
4003 Individuals	6,377.22
4008 Donor Restricted Contributions	2,000.00
<b>Total 4000 Contributions</b>	<b>21,777.22</b>
4100 Investment Income	
4110 Endowment Income	10,961.08
<b>Total 4100 Investment Income</b>	<b>10,961.08</b>
4200 Support	
4201 City	120,000.00
4202 State Oklahoma Arts Council	34,219.00
4204 Norman Arts Council	23,625.00
4206 Allied Arts-Allocation	19,391.49
4208 Allied Arts-Grants	15,000.00
4209 Other Support	7,372.00
<b>Total 4200 Support</b>	<b>219,607.49</b>
4300 Memberships	
4302 General Public Members	15,400.00
4303 Board Members	2,700.00
<b>Total 4300 Memberships</b>	<b>18,100.00</b>
4400 Classes	
4401 Materials Income	9,512.51
4403 Tuition	110,755.99
4404 Cancellation Refunds	-6,689.25
<b>Total 4400 Classes</b>	<b>113,579.25</b>
4500 Sales	
4501 Gallery Sales	2,600.00
4503 Gift Shop Sales	18,053.43
<b>Total 4500 Sales</b>	<b>20,653.43</b>
4800 Other Revenues	
4801 Interest Income	2,417.17
4807 Other Misc. Revenue	221.72
4809 Unrealized Gain/Loss on Invest	5,998.66
<b>Total 4800 Other Revenues</b>	<b>8,637.55</b>
4850 In-Kind Revenues	77,300.00
<b>Total Revenue</b>	<b>\$490,616.02</b>
Cost of Goods Sold	
5001 Cost of Goods Sold	274.78
<b>Total Cost of Goods Sold</b>	<b>\$274.78</b>
<b>GROSS PROFIT</b>	<b>\$490,341.24</b>

## Expenditures

5000 Salary Wages	186,558.25
5100 Payroll Expenses	
5101 Benefits and Vacation	17,623.74
5102 Taxes	15,643.75
<b>Total 5100 Payroll Expenses</b>	<b>33,267.49</b>
5300 Professional Services	
5301 Accounting	21,446.00
5303 Design	5,935.04
5305 Artist Commission	8,439.29
5306 Instructor Fees	34,678.80
5308 Other Professional Fees	3,504.80
5309 Programming Assistants	-20.00
5310 Misc. Services	983.00
<b>Total 5300 Professional Services</b>	<b>74,966.93</b>
5350 Travel	
5351 Business Meals	20.87
5353 Transportation	550.98
5354 Conferences	1,247.41
<b>Total 5350 Travel</b>	<b>1,819.26</b>
5400 Supplies	
5401 Art Materials	9,982.48
5404 Office Supplies	4,706.54
<b>Total 5400 Supplies</b>	<b>14,689.02</b>
5412 Exhibit Programming Expense	20,288.05
5450 Postage	905.77
5500 Occupancy Expenses	
5501 Janitorial	7,124.16
5502 Copier	327.16
5503 Repairs and Maintenance	867.44
5505 Telephone/Internet	1,671.12
5506 Security System	1,345.63
5507 Rent	1,063.33
5508 OG&E	2,859.01
5509 ONG	1,030.09
5510 Utilities	1,465.75
<b>Total 5500 Occupancy Expenses</b>	<b>17,753.69</b>
5600 Membership Discounts-Tuition	1,845.20
5601 Member Discount-Gift/Gallery	436.66
5630 Other Discounts	572.64
5900 Printing	2,581.77
6000 Advertising	1,680.88
6001 Marketing	2,353.34
6010 Awards and Gifts	259.07
6015 Entertainment/Recruiting	315.00
6017 Entertainment/Food	3,599.43
6020 Bank Service Charges	72.92
6021 Credit Card Fees	4,895.15

		Item 2.
6030 Insurance		
6032 Liability		7,740.47
6033 Workers' Compensation		1,748.16
<b>Total 6030 Insurance</b>		<b>9,488.63</b>
6200 Special Events Expense		1,703.04
6210 Dues and Subscriptions		2,614.68
6220 Equipment Acquisition		1,550.76
6230 Technology		
6231 Computer Equipment		105.86
6232 Website & Software Expenses		2,488.16
<b>Total 6230 Technology</b>		<b>2,594.02</b>
6500 Depreciation		6,356.22
6660 In-Kind Expenses		77,300.00
<b>Total Expenditures</b>		<b>\$470,467.87</b>
NET OPERATING REVENUE		<b>\$19,873.37</b>
NET REVENUE		<b>\$19,873.37</b>

## 05. Breakdown of Revenues by Category

### Grants & Contributions

Indiv/Corp Donations

Investment Income

Other Revenues

Grants/Government Support

In-Kind Donations

### Total Grants & Contributions

### Charged Services Funding

Membership Dues

Class Tuition & Material Fees

Gallery & Gift Shop Sales

### Total Charged Services Funding

### Total Income End of Fiscal Year

FY 22/23	% of Revenue
21,777.22	4.44%
10,961.08	2.23%
8,637.55	1.76%
219,607.49	44.76%
77,300.00	15.76%
<b>338,283.34</b>	<b>68.95%</b>
18,100.00	3.69%
113,579.25	23.15%
20,653.43	4.21%
<b>152,332.68</b>	<b>31.05%</b>
<b>490,616.02</b>	<b>100.00%</b>

# Norman Firehouse Art Center, Inc.

Item 2.

## Profit and Loss

September 2021 - August 2023

	SEP 2021 - AUG 2022	SEP 2022 - AUG 2023	TOTAL
Revenue			
4000 Contributions			\$0.00
4002 Business/Corp./Fdns/Sponsors	49.50	13,400.00	\$13,449.50
4003 Individuals	2,949.96	6,377.22	\$9,327.18
4004 Other Contributions	262.00		\$262.00
4008 Donor Restricted Contributions		2,000.00	\$2,000.00
<b>Total 4000 Contributions</b>	<b>3,261.46</b>	<b>21,777.22</b>	<b>\$25,038.68</b>
4100 Investment Income			\$0.00
4110 Endowment Income	10,467.55	10,961.08	\$21,428.63
<b>Total 4100 Investment Income</b>	<b>10,467.55</b>	<b>10,961.08</b>	<b>\$21,428.63</b>
4200 Support			\$0.00
4201 City	60,000.00	120,000.00	\$180,000.00
4202 State Oklahoma Arts Council	41,825.00	34,219.00	\$76,044.00
4204 Norman Arts Council	21,625.00	23,625.00	\$45,250.00
4206 Allied Arts-Allocation	17,872.04	19,391.49	\$37,263.53
4208 Allied Arts-Grants	14,000.00	15,000.00	\$29,000.00
4209 Other Support		7,372.00	\$7,372.00
4210 CARES Support	37,365.00		\$37,365.00
<b>Total 4200 Support</b>	<b>192,687.04</b>	<b>219,607.49</b>	<b>\$412,294.53</b>
4300 Memberships			\$0.00
4302 General Public Members	8,150.00	15,400.00	\$23,550.00
4303 Board Members	1,950.00	2,700.00	\$4,650.00
<b>Total 4300 Memberships</b>	<b>10,100.00</b>	<b>18,100.00</b>	<b>\$28,200.00</b>
4400 Classes			\$0.00
4401 Materials Income	8,764.49	9,512.51	\$18,277.00
4403 Tuition	96,109.00	110,755.99	\$206,864.99
4404 Cancellation Refunds	-6,963.50	-6,689.25	\$ -13,652.75
<b>Total 4400 Classes</b>	<b>97,909.99</b>	<b>113,579.25</b>	<b>\$211,489.24</b>
4500 Sales			\$0.00
4501 Gallery Sales		2,600.00	\$2,600.00
4503 Gift Shop Sales	16,921.71	18,053.43	\$34,975.14
<b>Total 4500 Sales</b>	<b>16,921.71</b>	<b>20,653.43</b>	<b>\$37,575.14</b>
4800 Other Revenues			\$0.00
4801 Interest Income	2,173.09	2,417.17	\$4,590.26
4807 Other Misc. Revenue		221.72	\$221.72
4809 Unrealized Gain/Loss on Invest	-22,437.19	5,998.66	\$ -16,438.53
<b>Total 4800 Other Revenues</b>	<b>-20,264.10</b>	<b>8,637.55</b>	<b>\$ -11,626.55</b>
4850 In-Kind Revenues	77,300.00	77,300.00	\$154,600.00
<b>Total Revenue</b>	<b>\$388,383.65</b>	<b>\$490,616.02</b>	<b>\$878,999.67</b>



	SEP 2021 - AUG 2022	SEP 2022 - AUG 2023	Item 2.
Cost of Goods Sold			
5001 Cost of Goods Sold		274.78	\$274.78
<b>Total Cost of Goods Sold</b>	<b>\$0.00</b>	<b>\$274.78</b>	<b>\$274.78</b>
GROSS PROFIT	<b>\$388,383.65</b>	<b>\$490,341.24</b>	<b>\$878,724.89</b>
Expenditures			
5000 Salary Wages	149,612.45	186,558.25	\$336,170.70
5100 Payroll Expenses			\$0.00
5101 Benefits and Vacation	8,893.83	17,623.74	\$26,517.57
5102 Taxes	11,686.03	15,643.75	\$27,329.78
<b>Total 5100 Payroll Expenses</b>	<b>20,579.86</b>	<b>33,267.49</b>	<b>\$53,847.35</b>
5300 Professional Services			\$0.00
5301 Accounting	25,051.05	21,446.00	\$46,497.05
5303 Design	2,703.01	5,935.04	\$8,638.05
5305 Artist Commission	10,402.24	8,439.29	\$18,841.53
5306 Instructor Fees	32,025.00	34,678.80	\$66,703.80
5308 Other Professional Fees	2,579.55	3,504.80	\$6,084.35
5309 Programming Assistants	3,560.00	-20.00	\$3,540.00
5310 Misc. Services	931.78	983.00	\$1,914.78
<b>Total 5300 Professional Services</b>	<b>77,252.63</b>	<b>74,966.93</b>	<b>\$152,219.56</b>
5350 Travel			\$0.00
5351 Business Meals	96.27	20.87	\$117.14
5352 Room & Board	468.22		\$468.22
5353 Transportation	6,576.75	550.98	\$7,127.73
5354 Conferences	129.00	1,247.41	\$1,376.41
<b>Total 5350 Travel</b>	<b>7,270.24</b>	<b>1,819.26</b>	<b>\$9,089.50</b>
5400 Supplies			\$0.00
5401 Art Materials	5,592.98	9,982.48	\$15,575.46
5404 Office Supplies	1,034.00	4,706.54	\$5,740.54
5416 Health & Safety	153.09		\$153.09
<b>Total 5400 Supplies</b>	<b>6,780.07</b>	<b>14,689.02</b>	<b>\$21,469.09</b>
5412 Exhibit Programming Expense		20,288.05	\$20,288.05
5450 Postage	631.88	905.77	\$1,537.65
5500 Occupancy Expenses			\$0.00
5501 Janitorial	5,751.23	7,124.16	\$12,875.39
5502 Copier	394.03	327.16	\$721.19
5503 Repairs and Maintenance	2,913.18	867.44	\$3,780.62
5505 Telephone/Internet	3,909.28	1,671.12	\$5,580.40
5506 Security System	802.60	1,345.63	\$2,148.23
5507 Rent	1,402.31	1,063.33	\$2,465.64
5508 OG&E	2,131.18	2,859.01	\$4,990.19
5509 ONG	754.88	1,030.09	\$1,784.97
5510 Utilities	1,175.69	1,465.75	\$2,641.44
<b>Total 5500 Occupancy Expenses</b>	<b>19,234.38</b>	<b>17,753.69</b>	<b>\$36,988.07</b>
5600 Membership Discounts-Tuition	1,719.99	1,845.20	\$3,565.19
5601 Member Discount-Gift/Gallery	266.78	436.66	\$703.44
5630 Other Discounts	10.52	572.64	\$583.16
5900 Printing	51.53	2,581.77	\$2,633.30
6000 Advertising	2,889.23	1,680.88	\$4,570.11

	SEP 2021 - AUG 2022	SEP 2022 - AUG 2023	Item 2.
6001 Marketing	2,437.64	2,353.34	<del>\$4,790.98</del>
6010 Awards and Gifts	93.86	259.07	\$352.93
6015 Entertainment/Recruiting	740.95	315.00	\$1,055.95
6017 Entertainment/Food	1,312.89	3,599.43	\$4,912.32
6020 Bank Service Charges		72.92	\$72.92
6021 Credit Card Fees	4,439.51	4,895.15	\$9,334.66
6030 Insurance			\$0.00
6032 Liability	9,578.74	7,740.47	\$17,319.21
6033 Workers' Compensation	1,382.65	1,748.16	\$3,130.81
<b>Total 6030 Insurance</b>	<b>10,961.39</b>	<b>9,488.63</b>	<b>\$20,450.02</b>
6200 Special Events Expense	100.00	1,703.04	\$1,803.04
6210 Dues and Subscriptions	699.00	2,614.68	\$3,313.68
6220 Equipment Acquisition	736.92	1,550.76	\$2,287.68
6230 Technology			\$0.00
6231 Computer Equipment	655.71	105.86	\$761.57
6232 Website & Software Expenses	4,680.76	2,488.16	\$7,168.92
6233 Digital Cameras & Misc Equip	1,142.68		\$1,142.68
<b>Total 6230 Technology</b>	<b>6,479.15</b>	<b>2,594.02</b>	<b>\$9,073.17</b>
6500 Depreciation	5,697.18	6,356.22	\$12,053.40
6660 In-Kind Expenses	77,300.00	77,300.00	\$154,600.00
<b>Total Expenditures</b>	<b>\$397,298.05</b>	<b>\$470,467.87</b>	<b>\$867,765.92</b>
<b>NET OPERATING REVENUE</b>	<b>\$ -8,914.40</b>	<b>\$19,873.37</b>	<b>\$10,958.97</b>
<b>NET REVENUE</b>	<b>\$ -8,914.40</b>	<b>\$19,873.37</b>	<b>\$10,958.97</b>



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www.normanmuseum.org • www.clevelandcountyhistoricalsociety.com

# FY 2022-23 Annual Report

prepared July 2023

## Board of Directors

Riley Million  
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John Hughes  
Vice-President

Sue Schrems  
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Kris Murray  
Secretary

Barbara Million  
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Vernon Maddux  
Honorary Board Member

The Moore-Lindsay Historical House Museum (MLHHM) was founded in 1974 as the Norman-Cleveland County Historical Museum, the result of a collaboration between the City of Norman and the Cleveland County Historical Society (CCHS). The museum is housed in a beautiful Victorian-style home that was built in 1899 and is a prime example of the success that middle-class families found in Oklahoma Territory. The Historical Society is proud to continue to serve as stewards of the historical house, which is listed on the National Register of Historic Places.



## Staff

Amy Pence  
Museum Manager

Savannah Miller  
Assistant Manager

## Mission Statement

The Cleveland County Historical Society seeks to research, preserve, and publicize the history of Cleveland County and its people.

# Organizational Goals

## Educational Programming and Visitor Experiences

Enhance current educational programs, continue to improve the quality and creativity of exhibits and events, and inspire guests to visit multiple times.

## Preservation & Research

Continue researching and preserving artifacts that the museum currently stores, and provide easy access to research materials for the community.

## Audience Diversity

Extend offerings for different ages, citizen groups, and organizations within the community.

## Community Engagement

Develop new partnerships with other cultural and educational entities in the community in order to broaden the museum's reach to a wider audience.

## Fundraising

Seek out new fundraising sources locally and nationally.

For more information on CCHS's goals and strategies for success, our full 2019-2024 Strategic Plan can be viewed online at [www.normanmuseum.org/strategicplan](http://www.normanmuseum.org/strategicplan).

# Archive

CCHS houses its historical collection in the archive room of the Moore-Lindsay Historical House Museum. **CCHS collects items of historical significance relating to Cleveland County from the years just prior to the first Oklahoma Territory Land Run to the present day.** The majority of the archival collection focuses heavily on documenting Cleveland County's history during Oklahoma's territorial period and early statehood, roughly 1880-1930. Expanding the materials in the archives is an ongoing effort, and more recent donations move the collection's timeline into the middle of the twentieth century. **The collection consists of more than 5000 items**, including paper archives, photographs, slides, recordings, books, newspapers, furnishings, and artifacts. Additionally, thousands of photographs donated by a local photo studio are awaiting processing and digitization in order to be added to the archive.

# FY 22-23 Programming Summary

In FY 22-23, the Moore-Lindsay Historical House Museum (MLHHM) and Cleveland County Historical Society (CCHS) have continued to create a quality visitor experience and pursue the mission of presenting, preserving, and publicizing Cleveland County's history. **Throughout the past year, the museum has presented four exhibits and two micro-exhibits, twelve events, eleven children's history camp sessions, and eleven educational workshops for adults. Additionally, we have provided ten field trips, educational group tours, and private workshops, hosted three community group meetings, and participated in two outreach events.** A detailed list of museum programming for the year can be found on the next page.

**Thanks to an increase in funding from the City of Norman for FY 22-23, the MLHHM was able to hire a second employee, a part-time Assistant Manager for the museum.** Savannah Miller was chosen for the position in November 2022. Savannah graduated from the University of Oklahoma with a Bachelor's in anthropology and a minor in history.

The MLHHM is also proud to have received two grants in the last year: **an Operational Support Grant from the Norman Arts Council for \$6306** to assist in covering the costs of exhibits, educational programming, and necessary supplies; and **an ARPA grant from the National Endowment for the Arts, distributed via the Norman Arts Council, for \$8,457**, which was used to purchase new tables and chairs for museum events, storage cabinets and shelving units, mannequins, and archival storage materials. This grant also allowed the MLHHM to hire five local artists or artisans to assist with various programs throughout the year, increase our advertising efforts, and establish an educational traveling trunk program for local teachers and homeschool parents.



# FY 22-23 Programming Details

## Exhibits

- Sundown: An Examination of Norman's History as a Racist Sundown Town
- Shop Local: An Exhibition of 1890s to 1930s Newspaper Advertisements for Holiday Shopping in Cleveland County
- With Love: LGBTQ+ Love Stories from the 1890s through the 1980s
- Imprinting the West: Manifest Destiny, Real and Imagined

## Micro-Exhibits

- History on Display: Seven Micro-Exhibits by MLHHM's 2022 Junior Curators
- Death Calls: An Exploration of Last Rites, Funerals, and Ways of Contacting the Dead
- Mother's Day: A Brief History

## Events

- "History on Display" Opening Reception
- Trick-or-Treat at the Moore-Lindsay
- Downtown Norman Ghost Tour with Jeff Provine
- Annual Christmas Open House
- Springtime Tea (2 sessions)
- "Imprinting the West" Opening Reception
- 5 Paranormal Investigations

## Educational Programs

- Children's Summer History Camp Series (8 sessions)
- Children's Spring Break History Camp Series (3 sessions)
- 6 Handmade Soap Workshops
- 5 Embroidery Workshops
- 15 field trips, educational group tours, private workshops, community meetings, and outreach events



## Coming in FY 23-24

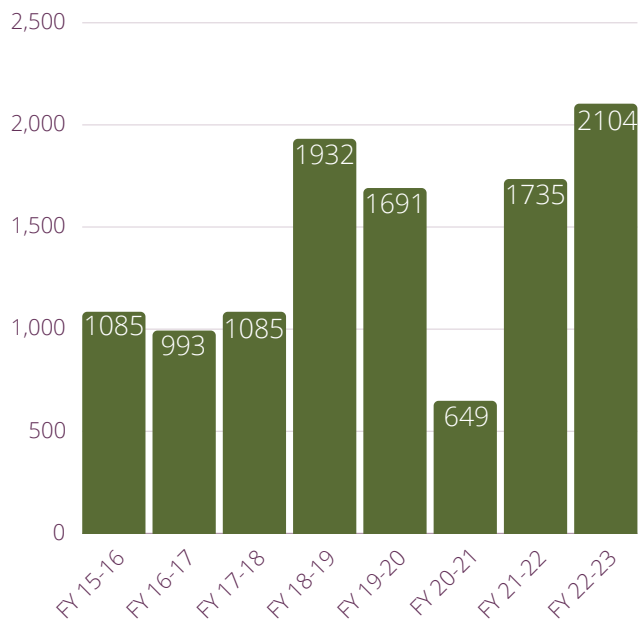
Museum staff has planned 2 exhibits, 2 micro-exhibits, 28 educational workshops and camps, and 10 events in FY 23-24. Staff will also conduct field trips, educational group tours, and private workshops as requested by local schools, homeschool groups, clubs, and other organizations.



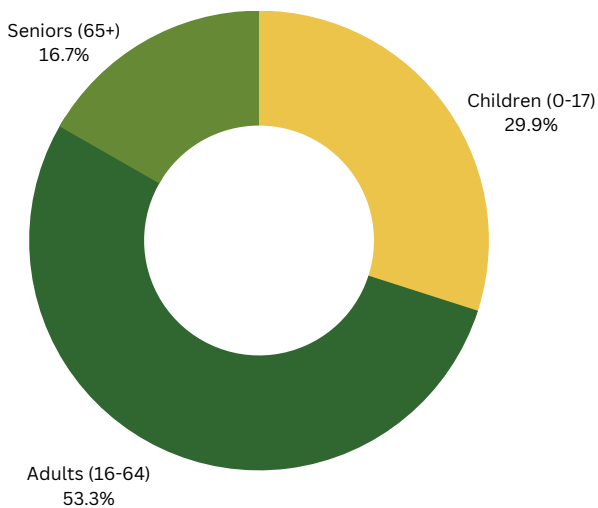
# Participants

In FY 22-23 the Moore-Lindsay House welcomed 2100 visitors, is a 21% increase over FY 21-22. The museum also benefitted from the help of 30 volunteers.

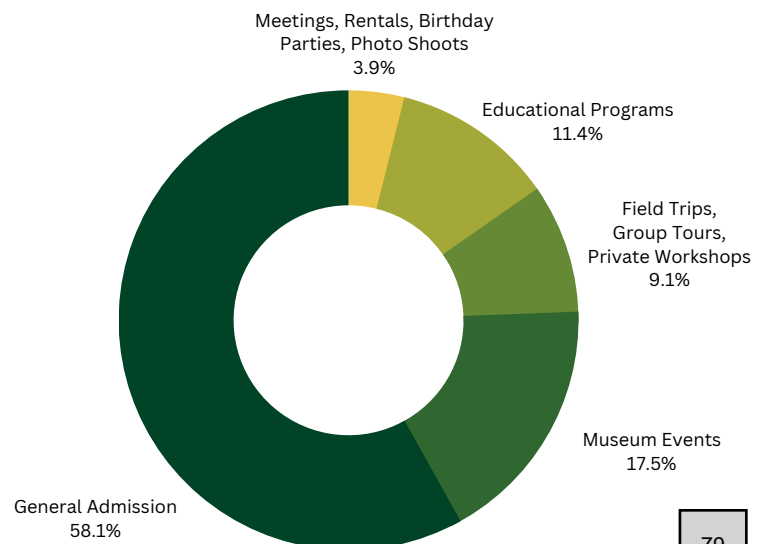
## Visitor Numbers



## Visitor Ages



## Attendance Reasons



## Fees & Income

### Museum Admission:

Adults & Teens: \$5

Children 12 & under: free

Children's workshops & camps: \$8

Adult workshops: varied, \$15-\$45

Photographer Fees: \$50/hour

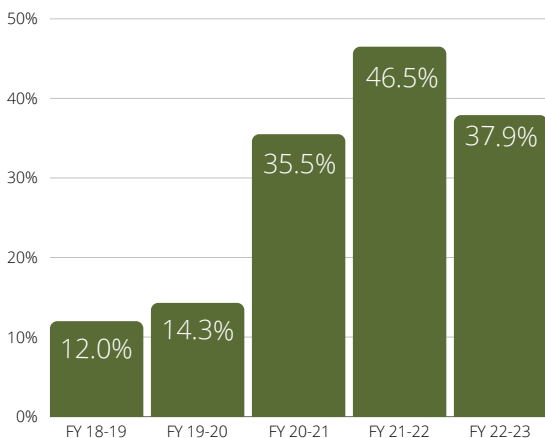
Rental Fee: \$50/hour

Birthday Party Package: \$150

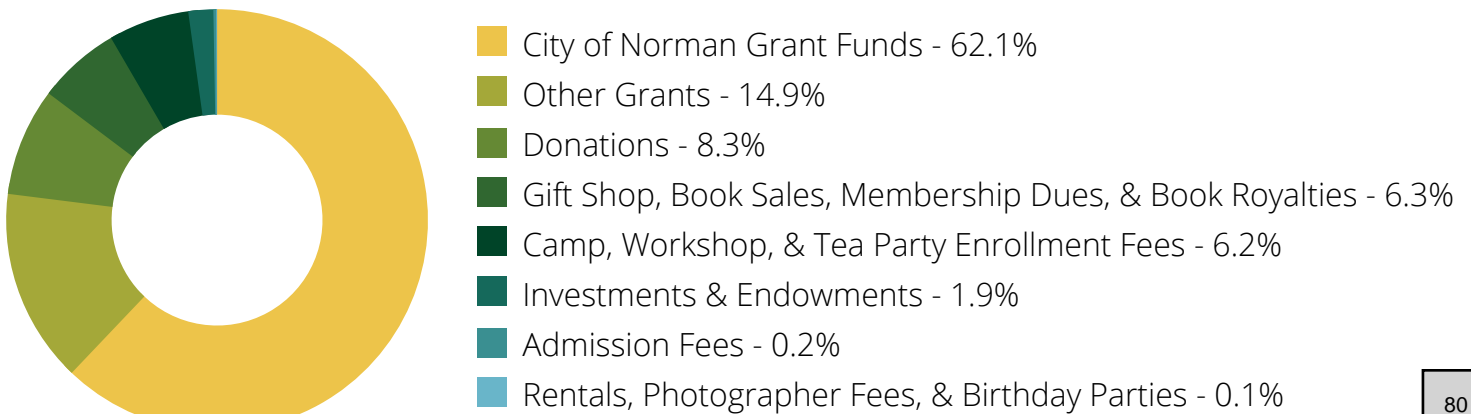
In May 2023, the MLHHM began to charge an admission fee for museum visitors over the age of 12. In an effort to keep the museum as accessible as possible, the museum remains free for children, SNAP card holders, and CCHS members, and staff may reduce or waive admission fees as appropriate. MLHHM camps and workshops are affordable at \$8 per person for children's classes and \$15-45 per person for adult classes. Photographers can rent the historical house to use as a photography set, the historical house and carriage house can be rented out for small events, and the museum also offers a Victorian tea party birthday party package; all of these offerings bring in supplemental funds to support museum programming.

Additional income sources include the museum gift shop, grants, royalties on CCHS books, and fundraisers. In FY 22-23, the museum offered more Children's History Camp sessions and adult workshops, partnered with two local paranormal investigation groups to conduct investigations at the historical house with a portion of ticket sales benefitting the museum, and hosted the first annual Springtime Tea, which is expected to be the museum's largest fundraiser event each year. The museum was also chosen by the Norman Arts Council to receive two grants this fiscal year, totaling over \$14,700 in additional funds. Staff continue to seek additional fundraising and grant opportunities to support the museum's operations.

### Percentage of Expenditures Paid By Non-City Funds FY 2018-19 - FY 2022-23



### Percentage of Total Expenditure Paid By Income Source, FY 22-23

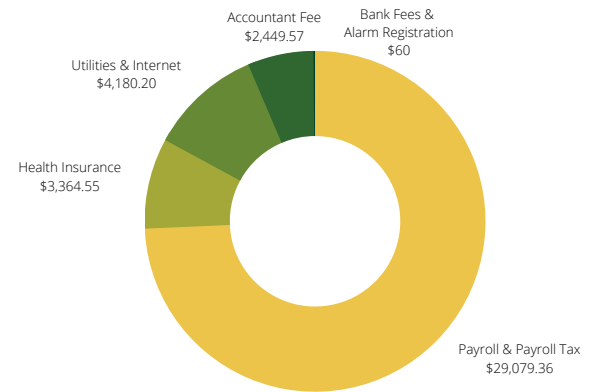




## Use of FY 22-23 City Funds

City of Norman funds are used to pay for the basic necessities of running the museum: the museum manager's salary and the assistant manager's hourly wage, the cost of utilities for the building, and fees for the accountant who handles museum payroll and taxes. This frees up funding from other sources to cover the costs of museum programming and necessary supplies. Other uses of City funds include purchasing health insurance for the museum manager, providing internet service for museum staff to use for research purposes, paying bank account fees for the account holding the funds, and paying the fee for the yearly City of Norman registration for our alarm system. At this time, it would be impossible to continue operating the museum without this essential funding.

### FY 22-23 City Grant Funds



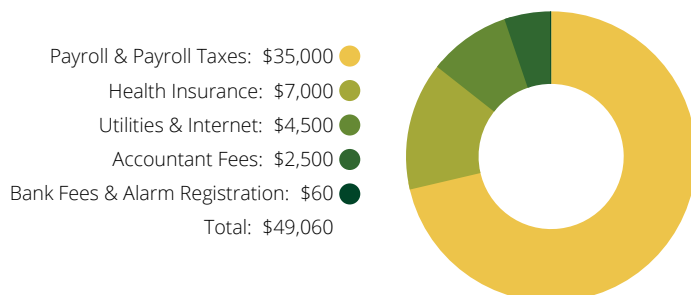
## Funding Request for FY 24-25

CCHS was appointed by the City of Norman to serve as guardian of the Moore-Lindsay Historical House Museum in 1974. The society has proudly served in that role since that time, with the support of an annual grant from the City. For 6 years, 2015 to 2021, that grant was \$30,870 a year. In FY 22-23, the City generously increased that budget to \$41,500 to allow CCHS to hire a part-time assistant manager for the MLHHM and provide health insurance for the museum manager. In FY 23-24, the City again increased our budget, this time to \$44,500, to cover the full cost of the manager's health insurance.

**CCHS requests that the annual grant from the City remains unchanged this year. We request \$44,500 for FY 2024-25.**

Museum staff is extremely grateful for this grant from the City and is committed to using these funds to expand the positive effects that the museum has on Norman via community-responsive programming, policies focusing on equity, exhibits featuring diversity, and outreach to local schools and community groups to assess their educational needs and offer assistance.

## Projected Use of FY 24-25 City Funds



# FY 22-23 Income Sources - Percentage of Total Income



## CCHS FY 22-23 Financial Statement

### Funds Balance Report

Account	Beginning of FY22-23	End of FY22-23
<b>Unrestricted Assets</b>		
City of Norman Grant Fund	\$5,838.39	\$11,761.89
CCHS Operating Fund	\$8,364.02	\$11,214.32
NAC Grant Fund	\$5,062.21	\$903.98
Insurance Fund (previously Restoration Fund)	\$3,223.49	\$786.27
CCHS Books Account	\$604.04	\$1,251.16
PayPal	\$497.62	\$50.00
<b>Total Unrestricted Assets</b>	<b>\$23,589.77</b>	<b>\$25,967.62</b>
<b>Restricted Assets</b>		
Carpenter's Lace Restoration Fund	\$3,050.00	\$2,900.00
CD	\$38,761.99	\$39,444.20
OCCF Endowment Fund	\$21,000.00	\$21,000.00
<b>Total Restricted Assets</b>	<b>\$62,811.99</b>	<b>\$63,344.20</b>
<b>Total Assets</b>	<b>\$86,401.76</b>	<b>\$89,311.82</b>



# CCHS FY 22-23 Financial Statement, Cont'd

## FY 2022-23 Income

City of Norman Grant Funds	\$41,500.00
Admission Fees	\$247.05
Norman Arts Council Operational Support Grant	\$5,153.00
Norman Arts Council ARPA Grant (2022-23)	\$4,228.50
Gift Shop, Book Sales & Royalties, Member Dues	\$4,104.12
Rentals, Photographer Fees, & Birthday Parties	\$144.70
Donations	\$5,323.86
Camp, Workshop, & Tea Party Enrollment Fees	\$4,013.92
Interest from OCCF, CD, and Bank Accounts	\$1,886.84
<b>Total Income</b>	<b>\$66,601.99</b>

## FY 2022-23 Expenses

Payroll & Payroll Taxes	\$29,079.36
Employee Health Insurance	\$3,364.55
Accountant Fees	\$2,449.57
Housekeeping Fees	\$300.00
Utilities & Internet	\$4,180.20
Supplies	\$6,610.75
Events, Exhibits, and Other Programming	\$8,006.78
Staff Development & Organizational Dues	\$560.06
Gift Shop Stock & Sales Tax on Gift Shop Sales	\$2,433.57
Postage & Advertising	\$1,988.95
Website	\$326.88
Stained Glass Repair	\$1,375.00
Software Subscription	\$318.52
Carpenter's Lace Restoration	\$150.00
Travelling Trunk Project	\$478.15
Miscellaneous	\$1,392.82
<b>Total Expenses</b>	<b>\$63,015.16</b>

Budget Shortfall or Overage:	overage
	<b>\$3,586.83</b>

# FY 2023-24 Budget

## Projected Income

City of Norman Grant Funds	\$44,500
Admission Fees	\$3,000
Norman Arts Council Operational Support Grant	\$6,306
Norman Arts Council ARPA Grant	\$4,229
Gift Shop, Book Sales & Royalties, Member Dues	\$4,200
Rentals, Photographer Fees, & Birthday Parties	\$400
Donations	\$3,000
Camp, Workshop, & Tea Party Enrollment Fees	\$4,000
Interest from OCCF, CD, and Bank Accounts	\$1,900
<b>Total Income</b>	<b>\$71,535</b>

## Projected Expenses

Payroll & Payroll Taxes	\$35,000
Manager's Health Insurance	\$7,000
Accountant Fees	\$2,500
Housekeeping Fees	\$1,400
Utilities & Internet	\$4,500
Supplies	\$3,000
Events, Exhibits, and Programming	\$11,000
Staff Development & Organizational Dues	\$1,500
Gift Shop Stock & Sales Tax on Gift Shop Sales	\$1,500
Postage & Advertising	\$1,500
Website	\$300
Software Subscriptions	\$325
Miscellaneous	\$2,000
<b>Total Expenses</b>	<b>\$71,525</b>

Projected Budget Shortfall or Overage:	overage
	\$10





# Board of Directors

Riley Million, President  
312 South Mercedes Drive  
Norman, OK 73069  
405-546-8426  
skatoad1@netscape.net

John Hughes, Vice President  
602 North Jones Avenue  
Norman, OK 73069  
281-910-7974  
jchfenris@hotmail.com

Sue Schrems, Treasurer  
1128 Riviera Drive  
Norman, OK 73072  
405-420-1356  
sschrems1@gmail.com

Kris Murray, Secretary  
1600 Ann Branden Boulevard, #1136  
Norman, OK 73071  
317-696-0096  
kristin.murray-1@ou.edu

Barbara Million, Historian  
409 Foreman Avenue  
Norman, OK 73069  
405-364-6747  
beelermillion@gmail.com

Malia Bennett  
13168 Eastridge Drive  
Oklahoma City, OK 73170  
405-514-8394  
maliakatherinebennett@gmail.com

Ashley Evans  
3619 Sunvalley Drive  
Norman, OK 73026  
501-513-7081  
catladyevans@gmail.com

Dawn Jackson  
6211 Crooked Oak Drive  
Norman, OK 73026  
405-447-3673  
dawnweatherwax@yahoo.com

Robertson Million  
1100 Oak Tree Avenue  
Norman, OK 73072  
405-546-8425  
robomillion@yahoo.com

Tammie Richard  
313 Wewoka Drive  
Norman, OK 73071  
405-593-9161  
tntatv1@cox.net

Carley Veal  
6475 36th Avenue NW, #0335  
Norman, OK 73072  
405-501-8139  
carleyveal@gmail.com

Mae Cox  
922 Barbour Avenue  
Norman, OK 73069  
405-321-1617  
mae@coxok.com

Vernon Maddux  
800 Canadian Trails Drive, #222  
Norman, OK 73072  
405-669-7597  
vmadd@sbcglobal.net

Amy Pence, Museum Manager  
1624 Oriole Drive  
Norman, OK 73071  
405-342-0361  
mlhbmuseum@gmail.com

Savannah, Assistant Museum Manager  
2751 Meadowbrook Drive  
Norman, OK 73072  
405-227-2886  
savannah@normanmuseum.org

# Record Maintenance & Expenditure Authorization

## Financial Record Maintenance:

- Sue Schrems, CCHS Board Treasurer
  - maintains records of bank accounts, investments, & CCHS income and expenses
- Amy Pence, Museum Manager
  - maintains records of grant funds, gift shop funds, donations, PayPal account, & MLHHM income and expenses
- Heather Koonce, CCHS Accountant
  - oversees and verifies all financial recordkeeping, handles payroll and state and federal taxes

## Expenditure Approval:

- Board of Directors, by majority vote
  - any expenses of any amount
- Executive Committee, by majority vote
  - comprised of President, Vice President, and Treasurer
  - any single expense up to \$300
- Riley Million, CCHS Board President
  - any single expense up to \$150
- Sue Schrems, CCHS Board Treasurer
  - any single expense up to \$150
- Amy Pence, Museum Manager
  - any single expense up to \$100
  - expenditure of grant funds, following board-approved budget for said grant



## 2022 Form-990-EZ

Form **990-EZ**

## Short Form

## Return of Organization Exempt From Income Tax

OMB No. 1545-0047

**2022****Open to Public Inspection**Department of the Treasury  
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to [www.irs.gov/Form990EZ](http://www.irs.gov/Form990EZ) for instructions and the latest information.

<b>A</b> For the 2022 calendar year, or tax year beginning , 2022, and ending , 20										
<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2"><b>C</b> Name of organization <b>CLEVELAND COUNTY HISTORICAL SOCIETY</b></td> <td><b>D</b> Employer identification number <b>73-1051970</b></td> </tr> <tr> <td colspan="2">Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>508 NORTH PETERS AVENUE</b></td> <td><b>E</b> Telephone number</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code <b>NORMAN, OK 73069</b></td> <td><b>F</b> Group Exemption Number</td> </tr> </table>	<b>C</b> Name of organization <b>CLEVELAND COUNTY HISTORICAL SOCIETY</b>		<b>D</b> Employer identification number <b>73-1051970</b>	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>508 NORTH PETERS AVENUE</b>		<b>E</b> Telephone number	City or town, state or province, country, and ZIP or foreign postal code <b>NORMAN, OK 73069</b>		<b>F</b> Group Exemption Number
<b>C</b> Name of organization <b>CLEVELAND COUNTY HISTORICAL SOCIETY</b>		<b>D</b> Employer identification number <b>73-1051970</b>								
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City or town, state or province, country, and ZIP or foreign postal code <b>NORMAN, OK 73069</b>		<b>F</b> Group Exemption Number								
<b>G</b> Accounting Method: <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Accrual Other (specify) _____										
<b>I</b> Website: _____										
<b>J</b> Tax-exempt status (check only one) - <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527										
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other _____										
<b>L</b> Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ										
\$ <b>61,523</b>										

**Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

<b>Revenue</b>	<b>1</b>	Contributions, gifts, grants, and similar amounts received	<b>1</b>	<b>56,540</b>
	<b>2</b>	Program service revenue including government fees and contracts	<b>2</b>	
	<b>3</b>	Membership dues and assessments	<b>3</b>	
	<b>4</b>	Investment income	<b>4</b>	<b>693</b>
	<b>5a</b>	Gross amount from sale of assets other than inventory	<b>5a</b>	
	<b>b</b>	Less: cost or other basis and sales expenses	<b>5b</b>	
	<b>c</b>	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	<b>5c</b>	
	<b>6</b>	Gaming and fundraising events:		
	<b>a</b>	Gross income from gaming (attach Schedule G if greater than \$15,000)	<b>6a</b>	
	<b>b</b>	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	<b>6b</b>	
<b>c</b>	Less: direct expenses from gaming and fundraising events	<b>6c</b>		
<b>d</b>	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	<b>6d</b>		
<b>7a</b>	Gross sales of inventory, less returns and allowances	<b>7a</b>		
<b>b</b>	Less: cost of goods sold	<b>7b</b>		
<b>c</b>	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	<b>7c</b>		
<b>8</b>	Other revenue (describe in Schedule O)	<b>8</b>	<b>4,290</b>	
<b>9</b>	<b>Total revenue.</b> Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	<b>9</b>	<b>61,523</b>	
<b>Expenses</b>	<b>10</b>	Grants and similar amounts paid (list in Schedule O)	<b>10</b>	
	<b>11</b>	Benefits paid to or for members	<b>11</b>	
	<b>12</b>	Salaries, other compensation, and employee benefits	<b>12</b>	<b>23,380</b>
	<b>13</b>	Professional fees and other payments to independent contractors	<b>13</b>	<b>3,460</b>
	<b>14</b>	Occupancy, rent, utilities, and maintenance	<b>14</b>	<b>3,109</b>
	<b>15</b>	Printing, publications, postage, and shipping	<b>15</b>	<b>1,303</b>
	<b>16</b>	Other expenses (describe in Schedule O)	<b>16</b>	<b>19,626</b>
<b>17</b>	<b>Total expenses.</b> Add lines 10 through 16	<b>17</b>	<b>50,878</b>	
<b>Net Assets</b>	<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 9)	<b>18</b>	<b>10,645</b>
	<b>19</b>	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	<b>19</b>	<b>98,708</b>
	<b>20</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>20</b>	
	<b>21</b>	Net assets or fund balances at end of year. Combine lines 18 through 20	<b>21</b>	<b>109,353</b>

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2022)



**Part II Balance Sheets** (see the instructions for Part II)Check if the organization used Schedule O to respond to any question in this Part II ☒

	(A) Beginning of year	(B) End of year
22 Cash, savings, and investments	91,269	101,710
23 Land and buildings	0	0
24 Other assets (describe in Schedule O)	8,646	8,551
25 Total assets	99,915	110,261
26 Total liabilities (describe in Schedule O)	1,207	908
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	98,708	109,353

**Part III Statement of Program Service Accomplishments** (see the instructions for Part III)Check if the organization used Schedule O to respond to any question in this Part III ☐**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? TO PRESERVE HISTORICAL STUDY

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 <u>TO PROMOTE KNOWLEDGE AND INTEREST IN HISTORICAL STUDY OF CLEVELAND COUNTY OKLAHOMA</u>	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	28a 50,878
29	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	29a
30	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	30a
31 Other program services (describe in Schedule O)	
(Grants \$ ) If this amount includes foreign grants, check here <input type="checkbox"/>	31a
32 Total program service expenses (add lines 28a through 31a)	32 50,878

**Part IV List of Officers, Directors, Trustees, and Key Employees** (list each one even if not compensated - see the instructions for Part IV)Check if the organization used Schedule O to respond to any question in this Part IV ☐

(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
John Hughes Vice President	5.00	0	0	0
Kris Murray Secretary	5.00	0	0	0
Sue Schrems Treasurer	5.00	0	0	0
Riley Million President	5.00	0	0	0
Barbara Million Historian	5.00	0	0	0



Part V Other Information (Note the Schedule A and personal benefit contract statement requirements in the instructions for Part V.) Check if the organization used Schedule O to respond to any question in this Part V . . . . .		Yes	No
33	Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O . . . . .		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions . . . . .		X
35 a	Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)? . . . . .		X
b	If "Yes," to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O . . . . .		
35 b	Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III . . . . .		X
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N . . . . .		X
37 a	Enter amount of political expenditures, direct or indirect, as described in the instructions . . . . .	37a	
b	Did the organization file Form 1120-POL for this year? . . . . .	37b	X
38 a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return? . . . . .	38a	X
b	If "Yes," complete Schedule L, Part II, and enter the total amount involved . . . . .	38b	
39	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on line 9 . . . . .	39a	
b	Gross receipts, included on line 9, for public use of club facilities . . . . .	39b	
40 a	Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911: . . . . . ; section 4912: . . . . . ; section 4955: . . . . .		
b	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	40b	X
c	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . . . .		
d	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization . . . . .		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T . . . . .	40e	X
41	List the states with which a copy of this return is filed: OK		
42 a	The organization's books are in care of: Sue Schrems Telephone no. 405-364-9647		
	Located at: 508 NORTH PETERS AVENUE, NORMAN, OK ZIP + 4 73069		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .	42b	X
	If "Yes," enter the name of the foreign country: . . . . .		
	See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c	At any time during the calendar year, did the organization maintain an office outside the United States? . . . . .	42c	X
	If "Yes," enter the name of the foreign country: . . . . .		
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041-Check here . . . . . and enter the amount of tax-exempt interest received or accrued during the tax year . . . . .	43	
44 a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44a	X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ . . . . .	44b	X
c	Did the organization receive any payments for indoor tanning services during the year? . . . . .	44c	X
d	If "Yes," to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	44d	
45 a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? . . . . .	45a	X
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions . . . . .	45b	X

	Yes	No
46		X

46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I

**Part VI Section 501(c)(3) Organizations Only**

All section 501(c)(3) organizations must answer questions 47 - 49b and 52, and complete the tables for lines 50 and 51.

Check if the organization used Schedule O to respond to any question in this Part VI

	Yes	No
47		X
48		X
49a		X
49b		

47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II

48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

49a Did the organization make any transfers to an exempt non-charitable related organization?

b If "Yes," was the related organization a section 527 organization?

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
NONE				

f Total number of other employees paid over \$100,000

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
NONE		

d Total number of other independent contractors each receiving over \$100,000

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A

☒ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	<u>Sue Schrems</u>			
	Signature of officer		Date	
<b>Paid Preparer Use Only</b>	<u>Sue Schrems, Treasurer</u>			
	Type or print name and title			
	Print/Type preparer's name	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed PTIN
	<u>Heather Koonce</u>	<u>Heather Koonce</u>	<u>03-23-2023</u>	<u>P01307148</u>
	Firm's name	Firm's EIN		
Firm's address	Phone no.			
	<u>Norman OK 73072</u>	<u>405-245-2247</u>		

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

Thank you for your support of

*the*  
**Moore-Lindsay**  
**Historical House Museum**

We are proud to be a part of  
Norman's thriving arts and  
humanities community.

We are so grateful for the support  
provided by the City of Norman, and we  
are so lucky to be in a city that recognizes  
the value of the arts and humanities in  
building quality of life for its citizens.





# THE SOONER THEATRE OF NORMAN, INC.

Item 2.

ANNUAL REPORT FY 2022-23







## LOOKING BACK, PLANNING AHEAD Item 2.

This report highlights our most recent completed Fiscal Year, beginning July 1, 2022 and ending June 30, 2023, based on the date it is due to the City of Norman (February 2024).

## THE NUMBERS TELL THE STORY

Each year for the past 14 years, the City of Norman has invested \$65,274 in funding for salaries at The Sooner Theatre. This amount represented 6.5% of our total budget in FY '23, which was \$1,003,860 and 23% of our contributed income, which for FY 2023 was \$281,310.

We are incredibly grateful to the City of Norman for the municipal funding, and we want you to know how proud we are to be stewards of The Sooner Theatre building.

More than 15,000 audience members attended Sooner Theatre events in person during FY '23. They spent, on average, \$44.21 per person in our community, with an economic impact of \$670,000. That number does not include audiences who viewed Sooner Theatre messaging online or through our social media channels, which was estimated at 224,900. In addition, parents of the hundreds of students enrolled at The Studio of The Sooner Theatre contribute to the economic impact created by The Sooner Theatre by purchasing dance clothes, dance shoes, makeup, hair and wig products and anything else needed. They also frequent restaurants and coffee shops in downtown Norman each week while they wait for students. And, the theatre purchases lumber, fabric and supplies locally to build every set and costume for every show. **Last year, we saw 1137 enrolled in camps and classes** at The Studio of The Sooner Theatre (up 18% from the previous year, **and gave \$38,160 back in scholarships for tuition to 230 students** who could otherwise not afford to participate.

According to the Norman Economic Development Coalition, the input from our salary base and contracted instructors, shows **an economic impact of nearly \$3,000,000.00** in the community annually. We are so proud of the impact we make on the Norman community and on communities surrounding Norman. And, we are extremely grateful for community leaders who understand the impact the arts have on our community!

## THE SOONER THEATRE OF NORMAN

The Sooner Theatre is listed on the National Registry of Historic Places and is truly a Norman landmark. The theater building is owned by the City of Norman. The Board and Staff of The Sooner Theatre of Norman Inc., are proud "stewards" of the management and activities of the facility, and have made significant investments of time, effort and resources to assure the survival of The Sooner - Norman's Premier Performing Arts Venue and Academy.

## OUR MISSION

The mission of The Sooner Theatre is to change lives, offer diverse perspectives and create a cultural connection to the community through the performing arts and arts education.

## OUR VISION STATEMENT

Our vision is to create a space for instilling creativity and passion for the arts, while providing a place for students to find their voices. We promote inclusion and healing through the arts and elevate the quality of life by providing diverse performing arts opportunities for all ages in our community.

## OUR FUNCTION STATEMENTS

**PRESENT** quality theatrical productions

**PROVIDE** quality performing arts instruction for students ages 3-18

**PROVIDE** a quality venue for the presentation of cultural, artistic, educational and community development activities that improve the quality of life for our citizens and to **SERVE** as an historic anchor for the development of partnerships with other arts and business entities to create a revitalized, downtown arts district for Norman.

## DIVERSITY MATTERS

The Sooner Theatre strives to provide programming that is diverse in all aspects. We actively seek ethnic, gender and ability diversity in casting our productions and selecting concert artists. We are diversity conscious in all casting, insuring we are making as diverse decisions as possible while keeping with the intent of the writer and the story we are telling. We welcome ideas in increasing the number of diverse artists, students and audience members in all we pursue. We have spoken to the City of Norman about getting hearing assisted devices. We can print or email large-print programs on request for those with vision impairment, and we also work with groups whose clients may be from under-served populations, including the United Way, Transition House, Norman Public Schools and others. We send information on programming and scholarships to all public elementary schools for distribution to all families in the Norman Public Schools. Theatre doesn't work if we cannot tell stories with ALL types of people and characters to and for ALL people.







## THE SOONER THEATRE BOARD OF DIRECTORS

President, Lindsay Hawkins, OU K-20 Center

Vice President, LeAnne Pence, CPA

Treasurer, Stephanie Keller, Eide Bailly

Secretary, Kristi Pate, Retired educator

Past President, Vicki Worster, Total Compliance

### Advisory Members

Jason Olsen, City of Norman

Mark Ledbetter, Armstrong Bank

Tom Cooper, Vision Bank

Chuck Thompson, Armstrong Bank

Dorion Billups, University of Oklahoma

Kerri Brackin, Oil & Gas

Debbie Kelleher, Retired Educator

Karen McIntosh-Telford, Dillard Cies

Beth Pepper, Eide Bailly Accounting

Juan Renteria, Jr., NPS Educator

Olivia Spruill, NPS Educator



## SOONER THEATRE STAFF

Jennifer Heavner Baker, Executive Director

Nicki Kraisky, Business Manager (part-time)

Nancy Coggins, PR & Development Director

Darrell Ferguson, Construction Manager

Tish Willis, Studio Manager

Brandon Adams, House Operations Manager

Production Manager position - open

### STAFFING

Our mission, function and program direction have, each year, been approved by the City administration, and Municipal money has been provided for The Sooner to have a firm "base" for staffing the facility, and on which to build its activities. According to Theatre Facts, A Report on Practices and Performances in the American Nonprofit Theatre, a typical theatre our size, with a similar County population, and the same amount of programming will have 10 full time employees. Our current staff manages both The Sooner Theatre and The Studio of The Sooner Theatre with 4 full-time and 2 part-time employees. We also

utilize the Federal Work Study program at OU, when the opportunity arises. The Sooner Theatre utilizes contract labor for teachers, directors, choreographers, music directors, musicians and accompanists.

In January 2023, the Sooner Theatre moved **all HR functions to NexTep** in order to be better able to access reporting and to maintain and recruit employees. The Sooner's current \$1,003,860 budget **does not currently include anyone designated to supervise benefits and human resources**, and the theatre does not feel spending money on a full-time staff member to do that is the best utilization of our limited resources. Instead, we will pay an annual fee to have NexTep manage that function for us. NexTep provides health insurance that we cover for our employees, as well as voluntary participation in a 401(k), life insurance, dental and vision insurance, and so much more we could not provide access to without their help.

### USE OF PAST CITY OF NORMAN FUNDING

Salaries 2003/2004 <b>\$86,847.27</b>	Salaries 2013-2014 <b>\$197,617.35</b>
Salaries 2004/2005 <b>\$94,534.36</b>	Salaries 2014-2015 <b>\$197,425.55</b>
Salaries 2005/2006 <b>\$108,541.76</b>	Salaries 2015-2016 <b>\$195,934.77</b>
Salaries 2006/2007 <b>\$141,000.00</b>	Salaries 2016-2017 <b>\$205,467.27</b>
Salaries 2007-2008 <b>\$146,473.00</b>	Salaries 2017-2018 <b>\$235,314.47</b>
Salaries 2008-2009 <b>\$187,202.00</b>	Salaries 2018-2019 <b>\$243,693.22</b>
Salaries 2009-2010 <b>\$184,516.00</b>	Salaries 2019-2020 <b>\$254,486.07</b>
Salaries 2010-2011 <b>\$190,950.00</b>	Salaries 2020-2021 <b>\$243,408</b>
Salaries 2011-2012 <b>\$194,600.00</b>	Salaries 2021-2022 <b>\$253,017</b>
Salaries 2012-2013 <b>\$168,832.83</b>	Salaries 2022-2023 <b>\$275,071</b>

The Municipal money we received in the amount of **\$65,274** was approximately **23.7%** of our payroll expenses (FY 2023). We have not asked for or received an increase since 2009, because we try to be mindful of the city's budget restrictions and we are grateful for the continued care of the building. But with a collective increase of 35.4% in our budget costs since the last increase, **we would like to request an increase of \$23,107 for FY 2024-25 to a total of \$88,381.**

Because we receive this money from the City of Norman, we are able to allocate other funding in our budget to programming that supports underserved populations in our community, including scholarships provided to students who otherwise would be unable to participate in performing arts programs due to cost, training instructors to provide specialized instruction for special needs students, and to participate in partnerships with community groups including CCFI and Assistance League to identify and give access to underserved populations.

The Sooner Theatre's **earned revenue includes tickets to productions and concerts, tuition for classes** at our Studio, as well as rentals and concession sales. **Percentage of total budget (\$1,003,860) from ticketing was 25.7%, tuition revenue was 41.4%, rentals and concessions**



is 5.3%, and **contributed revenue donations/fundraisers was 28%** of our total budget.

Item 2.

## THEATRE ACTIVITY

Our programs serve **quality of life** needs in the areas of culture, education, theatre and music for an increasing number of citizens. Our product tells what we stand for, what we want to offer the community and how well we know our business. At The Sooner Theatre, we host professional artists to first-timers and foster performers from 3 years old on up. Our presentations reflect our mission, our image and ultimately, they determine our survival. We embrace the fact that we are not just "Community Theatre" but "Theatre for the Community". **More than 15,000** people walked through our doors last year and we were able to track ticket sales to **83 Oklahoma zip codes and 22 out-of-state!** We hope you agree that The Sooner Theatre grants a major return for the City's investment.

In 2002, our Board of Directors approved a programming portfolio consisting of **seven initiatives**.

**1. THE MAIN EVENT SERIES** is The Sooner Theatre's concert series.

**2022-2023 Season:** Cutter Elliott Homecoming

Tickets to Main Event concert series shows are based on artist fees and other expenses.

Tickets for the FY '20 concert ranged from \$20-\$25.



**2. SOONER STAGE PRESENTS** is The Sooner Theatre's self-produced theatrical series.

**2022-2023 Season:** Little Shop of Horrors, The Wizard of Oz, The 25th Annual Putnam County Spelling Bee

Tickets to Sooner Stage Presents Theatrical productions range from \$12.50-\$35 dependent on discounts.



**3. THE STUDIO OF THE SOONER THEATRE** is The Sooner Theatre's performing arts academy. The Sooner Theatre's Theatre Arts Education program impacts hundreds of children ages 3-18 each year by providing outstanding performing arts education in a warm and welcoming environment. Year-round classes follow the Norman Public Schools schedule. Fall classes begin in September and offer cumulative learning concluding in April. Summer camps are held in June and July.



The Sooner Theatre's education program began in 2003 with one summer camp production that served 31 children. **Our total enrollment in 2022-2023 was 1137 (up 17% from 2022) from across the metro area.** The program has evolved into a year-round performing arts school with training in the areas of musical theatre, acting, improv, voice, and dance, as well as troupes that perform at various events throughout the community. We also make

it a point to bring in experts in our industry to present Master Classes to our students, and have hosted Broadway performers, National Tour performers, TV personalities, Broadway casting directors, and many others.

Studio students have been seen in many regional productions, including the OKC Philharmonic's *The Christmas Show*, OU productions, singing for the Thunder and Texas Motor Speedway, in many commercials and films and on hit Nickelodeon and Netflix series! Sooner Theatre students were also chosen as the munchkins in the National Tour of *The Wizard of Oz*, Winthrop in *The Music Man in Concert* with Shirley Jones, and Studio students were featured as walk-on roles in the Broadway tours of both *Camelot* and *Waitress*.



Item 2.



In January of FY'22, **Studio of The Sooner Theatre students attended the Junior Theatre Festival** in Atlanta for the sixth year, where our students were adjudicated and attended workshops with 6500 theatre students from across the country. **They were awarded Outstanding Ensemble in their pod and enjoyed all things musical theatre with 6500 attendees from the United States, United Kingdom, China, New Zealand and Australia!** One of their adjudicators stated, "There

must be some 'secret sauce' at that theater in Norman, Oklahoma, we hope you share it with everyone!" They were impressed with all aspects of our students' performance, from skill level, to acting abilities to choreography and so much more!







## BEYOND THE STAGE

There is no question that the productions of The Sooner Theatre are magical. The lights, the sound, the costumes, the sets and the talent we are lucky enough to work with - both community theatre and our youth educational productions. But, you might not be aware of all the things that happen ***Beyond The Stage***.

### Scholarships

Last fiscal year, The Studio of The Sooner Theatre gave \$38,600 in **scholarships** to 230 students who could otherwise not afford to participate in performing arts classes and camps. This includes awardees of the Laurie McReynolds Memorial Scholarship, which we award by working with local non-profits, counselors and principals at Norman Public Schools elementary schools. This scholarship is awarded to a student from a diverse or underserved background chosen because of either their need for assistance, potential talent or passion for the arts, or because the student could use some help finding his or her voice.



### Special Needs Classes



We are excited to offer classes for special needs students. Our **Be My Buddy** class pairs elementary-age students with a student from The Studio's ambassador performance troupes to learn songs and dances. This class has not been able to meet since the pandemic, but we hope to bring it back! We also have a class whose name says it all - **Fabulous Friday**! This group of teens and adults with Down syndrome will change your outlook on life. They are the most joyful, excited group of people you will ever meet. And, they can DANCE! Due to the high-risk population we serve through our

special needs programs, only our Fabulous Friday class was offered this year. **We serve many other differently-abled students in our regular classes including those on the spectrum, hearing disabled, vision disabled and mobility limited students.**

Tuition for Studio camps and classes ranges from \$125 for a one-week summer camp to \$550 for a school year production class. **We normally give back approx. 20% of our annual tuition** revenue in scholarships. For fiscal year 2023, total tuition revenue was \$415,387, and **scholarships given totaled \$38,600, which funded 230 instances of tuition and/or fees** over the last year.

#### 4. SPECIAL EVENTS

We were able to hold both our major fundraising events in 2022-23, and were so excited to have audiences and performers back to help support the theatre! Murder Mystery is our annual fundraising dinner and show written, directed by and starring volunteers in our community. Voice of The Heartland is a bi-annual vocal competition featuring talented singers from around the region. Both events were enjoyed by more than 800 people!



#### 5. RENTAL ACTIVITIES

Community organizations and individuals have the opportunity to rent the theatre for their activities, meetings or performances. Our rental revenue for 2022-23 was \$29,450.



Rental rates are approximately \$800-\$1000 per day for use of the theatre. We also rent the Studio event space for \$300-\$1200 per day.

##### Example of community rentals

- Various Community Churches
- Hispanic Flamenco Ballet
- Rocky Horror Picture Show
- Julia's Academy of International Dance
- Norman Chamber of Commerce
- Various Weddings & Engagements
- Pageants
- Norman Music Festival
- Various Dance Recitals
- Transition House's June Bug Jam
- Norman Police Academy
- OU School of Musical Theatre

#### 6. SOONER CINEMA is The Sooner Theatre's film and video offerings.

We do not offer a film series at this time, we but normally host several events each year that do show films, including Norman Music Festival, Norman Film Festival, Moore-Norman Technology Center's Red Carpet Film Festival and Earth Rebirth Film Festival (as our production schedule allows).

**7. OUTREACH AND DEVELOPMENT** is our program designed to "give back". In addition to our programming, The Sooner is deeply rooted in the community.

**Our Outreach and Development includes:**

Partnering with United Way's Celebrity Sing, Citizen's Advisory Council, Norman Convention and Visitors Bureau, The Norman Public School's Gifted Council and the Norman Arts Council. We are represented at the Norman Downtowner's Association, Norman Arts Council's Roundtable, Norman Rotary, the United Way Cabinet, Assistance League, Norman Public Schools PTA, Norman Chamber of Commerce and several other organizations.

Our Studio Ambassador Performance Troupes, made up of 3rd-12th grade students, also perform regularly in the community. These troupes and soloists have performed for thousands of audience members at various events including: The Norman Music Festival, The Rodeo Opry, The OKC Thunder, OKC Arts Council's Opening Night, OKC Festival of the Arts, The State Fair of Oklahoma, Holiday Open Houses for the Norman Assistance League, Public School assemblies, Devon Arts Day, the 2009 Mayor's Convention, NAC Arts Explosion, The OKC Philharmonic, Allied Arts, The 100th Anniversary of the Depot, Norman Music Festival, Kids for Kids Sake, Earth Day, Texas Motor Speedway, the Andy Roddick Tennis Exposition, Norman's Centennial Follies, Lyric Theatre, Jewel Box Theatre, University of Central Oklahoma, OMEA All State Chorus, Oklahoma City's Centennial Parade, Norman Christmas Parade, Norman Public Schools, Oklahoma Summer Arts Institute, Norman Chamber of Commerce, May Fair, June Bug Jam, The Chocolate Festival, OEC's Annual Meeting and many more!

**We also participate as in-kind donors for community events to include:**

- Assistance League
- Community After School Program
- Norman Arts Council
- Toby Keith Foundation
- Le Tour de Vin
- United Way of Norman
- Meals on Wheels
- Among Friends ...an Activity Center for Adults with Special Needs
- Travelers Aid & Homeless Assistance Center
- Norman Regional Hospital
- Blanchard, Purcell, Lexington, Washington and other Public School Systems
- Oklahoma Statewide Independent Living Council
- Cleveland County Family YMCA
- Travelers Aid and Homeless Assistance Center
- Norman Public Schools
- Norman Chamber of Commerce
- Meals on Wheels
- United Ministries
- University of Oklahoma
- Oklahoma Youth Orchestra
- Big Brothers Big Sisters
- Cleveland County CASA

As you can see from this list, the programming portfolio is ambitious. It is designed to provide more activities, for more groups and therefore, more audiences. This is a way to maximize the theatre's appeal by a broader portion of our community, and to hopefully ensure long term fiscal return.



## AWARDS AND HONORS

- The Sooner Theatre is **one of three** Norman arts organizations who are current Allied Arts member agencies.
- The Sooner Theatre was the **first (and only, so far) arts organization** to have been awarded the Norman Rotary Clubs' Le Tour De Vin grant and the Impact Oklahoma grant funding capital projects.
- In August 2020, The Sooner Theatre was named as the Oklahoma Center for Non-profits' **ONE Award winner for Arts and Humanities.**

## OTHER SOURCES OF INCOME

In addition to the Municipal money, our other sources of income are from our annual Murder Mystery and Voice Of The Heartland Fundraisers, Corporate Sponsorships, Business and personal donations, program advertising, grants from foundations and other granting organizations, ticket revenues from concerts and performances, tuition revenue from our camps and classes and rental fees, both at the theatre and Studio.

**Total earned revenue for FY 2023 was \$813,610, which accounted for 81% of our budget. Contributed income made up the remaining 19% of the budget.**

*"What we put on the stage is not only what the public sees – it is what we are."*

-Thomas Wolf



**Thank you for all you do to support the programs, productions, concerts and events of The Sooner Theatre!**

**We are very fortunate to live in a community who understands the value and the impact of the arts on its citizens.**

**We could not do what we do without you!**







Contract #K-1314-33 (not to exceed \$14,500)

With Aging Services Inc. for the Operation of the Kiwanis Kruiser  
Transportation Program for Senior Adults and Adults with Disabilities

### **FY23 ANNUAL REPORT as of 01/31/2024**

Aging Services Inc./ASI appreciates the support from the City of Norman for the operation of the Kiwanis Kruiser Transportation Program for senior adults and adults with disabilities. For many years, the support from the City of Norman which covers gasoline and repair expenses has been an integral component of the ASI transportation program.

Aging Services Inc. tracks the number of one way rides and the number of unduplicated individuals served by the Kiwanis Kruiser Transportation Program. ASI then tracks the number of senior adults served separately from the number of individuals with disabilities who are provided rides by this service.

- From 07/01/22 through 06/30/23 (**FY23 Year End**), the Kiwanis Kruiser provided a total of **3,072 one way rides to a pool of 1,459 senior adults and 77 adults with disabilities.**
- From 07/01/21 through 6/30/22 (**FY22 Year End**), the Kiwanis Kruiser provided a total of **1,052 one way rides to a pool of 426 senior adults and 1 adults with disabilities.**
- From 07/01/21 through 06/30/21 (**FY21 Year End**), the Kiwanis Kruiser provided a total of **2,002 one-way rides to a pool from 997 senior adults and 27 adults with disabilities.**

A 2023 Ford Star craft Allstar 11 passenger bus was used to provide these services. The bus was acquired through the federally funded 5310 program which was administered by ODOT (Office of Mobility and Public Transit Division).

The Norman Chapter of the Kiwanis Club has provided not only a \$200 per month stipend to support this service; but also provided the match funds of **\$11,678.00** for the new 2023 5310 Kiwanis Kruiser.

Rides are provided on a donation basis with a suggested donation for a one-way ride of \$2.50. No one is denied a ride whether or not a donation is made because it is a stipulation of the Older Americans Act/Title III grant. During the first six months of this fiscal year, the Kruiser riders donated a total of **\$2,003.49** for the rides that were provided. These donations covered **1%** of the cost to operate this service during FY22-23 fiscal year. It should be noted that the majority of Kiwanis Kruiser riders are living on a fixed income and at least **67%** of riders are at or below the federal poverty guidelines given their monthly income level.

ASI provided Kiwanis Kruiser riders with a Satisfaction Survey in April of 2023. The majority of the riders who responded to the survey questions reported the following:

- Most riders are females who still live in their own home.
- Most riders are at least 60 years of age or older.
- Most riders feel the Kiwanis Kruiser Transportation Service is very important.
- Most riders stated that the driver was polite and helpful.
- Most riders stated that the service helps them get out of the house more often and enhances their ability to continue to live independently and less lonely lives.
- Most riders felt that the service was excellent, convenient, and very helpful.
- The most frequently requested rides were for medical appointments and grocery shopping opportunities.
- There has been an increase in the use of the wheelchair ramp for riders in the past year.

ASI holds a contract with OK Department of Human Services to provide ADvantage Case Management Services. ASI also holds a contract to provide ADvantage Meals in Cleveland County. Income from these contracts is used to make up the difference between the budget and actual expenses, but these funds are also needed to help with expenses of other programs and services provided. Therefore, the Aging Services Inc. Board of Directors has been working to develop new fund raising efforts to help fund our much needed programs and services for senior adults in our community. Currently, the Board of Directors is conducting an on-line auction this year in December along with our Annual Fund Drive. We also held our first ever Chili Cook-off Event with Basket Bidding in 2023. We raised \$6,437 in the combined events. ASI also is pursuing many grant opportunities related to transportation and new vehicles.

We have been incredibly thankful for the contract that we have had with the City of Norman this year. They have fixed so much on our "carry over" vehicle that it almost is like a new vehicle. **Aging Services Inc. respectfully requests consideration of a continuation of this contract at the rate not to exceed \$14,500 for FY24/25. It is hoped that the City will find that the service is of great enough importance to continue the funding to cover our gasoline and normal repair expenses. Aging Services Inc. appreciates the support of the City of Norman in this endeavor.**

Respectfully submitted,

A handwritten signature in black ink that reads "Tammy C. Vaughn". The signature is written in a cursive, flowing style.

Tammy C. Vaughn

Executive Director

## Aging Services, Inc.

## Balance Sheet

As of June 30, 2023

Item 2.

	Jun 30, 23
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1010 · FF - Operating	183,337.79
1015 · Arvest - Special Assist Acct.	53,689.53
1020 · First Fidelity Payroll	-1,666.83
<b>Total Checking/Savings</b>	235,360.49
<b>Accounts Receivable</b>	
1110 · Accounts receivable	
1113 · Allowance for AR Accounts	-1,147.33
1110 · Accounts receivable - Other	291,800.53
<b>Total 1110 · Accounts receivable</b>	290,653.20
<b>Total Accounts Receivable</b>	290,653.20
<b>Other Current Assets</b>	
2122 · Payroll Asset	9,923.40
1330 · Prepaid Rent	2,219.08
1331 · Prepaid Insurance	7,409.23
<b>Total Other Current Assets</b>	19,551.71
<b>Total Current Assets</b>	545,565.40
<b>Fixed Assets</b>	
1640 · Furniture, fixtures, & equip	159,652.72
1650 · Vehicles	116,992.41
1745 · Accum deprec- furn,fix,equip	-179,593.78
<b>Total Fixed Assets</b>	97,051.35
<b>TOTAL ASSETS</b>	<b>642,616.75</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2010 · Accounts payable	29,379.43
<b>Total Accounts Payable</b>	29,379.43
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities - Main Acct	
2105 · Flexible Spending Accounts	25.62
2106 · SUTA Payable	451.59
2107 · State Withholding	-1,575.29
2108 · Insurance Payable	476.44
2100 · Payroll Liabilities - Main Acct - Other	103.50
<b>Total 2100 · Payroll Liabilities - Main Acct</b>	-518.14
2110 · Accrued Compensated Absences	15,849.87
<b>Total Other Current Liabilities</b>	15,331.73
<b>Total Current Liabilities</b>	44,711.16
<b>Total Liabilities</b>	44,711.16
<b>Equity</b>	
3010 · Unrestrict (retained earnings)	525,375.06
3100 · Temporarily restrict net asset	40,000.00

Aging Services, Inc.  
**Balance Sheet**  
As of June 30, 2023

Item 2.

	Jun 30, 23
Net Income	32,530.53
Total Equity	597,905.59
TOTAL LIABILITIES & EQUITY	642,616.75

**Aging Services, Inc.**  
Financial Statements  
June 30, 2022



Aging Services, Inc.  
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## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Aging Services, Inc.  
Norman, Oklahoma

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Aging Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Aging Services, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

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

#### *Responsibilities of Management for the Financial Statements*

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

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Fax 855.999.2782  
j-acpas.com



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Aging Services, Inc.'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 Aging Services, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Aging Services, Inc.'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.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2023, on our consideration of Aging Services, Inc. 's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Aging Services, Inc. 's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Aging Services, Inc. 's internal control over financial reporting and compliance.

*Mary C Johnson & Associates PLLC*

Norman, Oklahoma  
June 19, 2023

**Aging Services, Inc.**  
**Statement of Financial Position**  
**June 30, 2022**

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 333,032
Account receivables, net of \$1,147 allowance	265,725
Contributions receivable	7,010
Prepaid expenses	<u>9,628</u>

Total current assets	<u>615,395</u>
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PROPERTY AND EQUIPMENT, net of Accumulated depreciation	<u>88,501</u>
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Total assets	<u><u>\$ 703,896</u></u>
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**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	\$ 115,662
Accrued compensated absences	<u>15,850</u>

Total current liabilities	<u>131,512</u>
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**NET ASSETS**

Net assets without donor restrictions	562,061
Net assets with donor restrictions	<u>10,323</u>

Total net assets	<u>572,384</u>
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Total liabilities and net assets	<u><u>\$ 703,896</u></u>
----------------------------------	--------------------------

See accompanying notes to the financial statements.

**Aging Services, Inc.**  
**Statement of Activities**  
**For the Year Ended June 30, 2022**

	Without Donor Restriction	With Donor Restriction	Total
<b>PUBLIC SUPPORT AND REVENUE</b>			
Contributions			
United Way	\$ -	\$ 18,323	\$ 18,323
Government	1,180,223	-	1,180,223
Participant contributions	72,309	-	72,309
Miscellaneous contributions	81,132	-	81,132
Program Service Fees	281,918	-	281,918
Special events	3,111	-	3,111
Other income	20,973	-	20,973
Net assets released from restrictions	48,000	(48,000)	-
	<u>1,687,666</u>	<u>(29,677)</u>	<u>1,657,989</u>
Total support and revenue			
	<u>1,687,666</u>	<u>(29,677)</u>	<u>1,657,989</u>
<b>EXPENSES</b>			
Program services	1,393,125	-	1,393,125
Supporting services	261,423	-	261,423
	<u>1,654,548</u>	<u>-</u>	<u>1,654,548</u>
Total expenses			
	<u>1,654,548</u>	<u>-</u>	<u>1,654,548</u>
<b>CHANGE IN NET ASSETS</b>	<u>33,118</u>	<u>(29,677)</u>	<u>3,441</u>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>528,943</u>	<u>40,000</u>	<u>568,943</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 562,061</u>	<u>\$ 10,323</u>	<u>\$ 572,384</u>

See accompanying notes to the financial statements.

*Item 2.*

See accompanying notes to the financial statements.

**Aging Services, Inc.**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2022**

OPERATING ACTIVITIES	
Change in net assets	\$ 3,441
Adjustment to reconcile change in net assets to net cash used for operating activities:	
Depreciation	17,269
Allowance for accounts receivable	(7,286)
Accounts receivable	38,217
Prepaid expenses	1,297
Accounts payable	9,918
Accrued expenses	1,812
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	77,658
	<hr/>
INVESTING ACTIVITIES	
Purchase of property and equipment	(26,443)
	<hr/>
NET CASH USED FOR INVESTING ACTIVITIES	(26,443)
	<hr/>
NET CHANGE IN CASH	51,215
	<hr/>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	281,817
	<hr/>
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 333,032
	<hr/>

See accompanying notes to the financial statements.

**Aging Services, Inc.**  
**Notes to the Financial Statements**  
**For Year Ended June 30, 2022**

**NOTE 1 - PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES**

*Principal Business Activity*

Aging Services, Inc. is a private nonprofit corporation, organized to assist and promote independent living for the elderly of Cleveland County and surrounding communities by providing various services and networking with other agencies for services. Aging Services, Inc. is funded by the Older Americans Act through a grant from Areawide Aging Agency, Inc. of Central Oklahoma. Federal and state funds are passed through the Oklahoma Department of Health and Human Services to provide the funding for grants and contracts to Aging Services, Inc. Approximately 71% of the Organizations' support for June 30, 2022, came from the Older Americans Act passed through the Areawide Aging Agency, Inc. of Central Oklahoma.

*Financial Statement Presentation*

The financial statements are presented in accordance with the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic ASC 958, which requires Aging Services, Inc. to report net assets based on the existence or absence of donor-imposed restrictions. Under these standards, Aging Services, Inc. is required to report information regarding its financial position and activities according to two classes of net assets: without donor restrictions and with donor restrictions.

The financial statements of Aging Services, Inc. are prepared using the accrual method of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Net assets and revenues and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of Aging Services, Inc. are classified as follows:

Without Donor Restrictions – Net assets available for the various programs and administration of the Organization.

With Donor Restrictions – Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, with donor restricted net assets are reclassified to without donor restriction net assets and reported in the statement of activities as net assets released from restrictions.

All contributions are considered available for unrestricted use, unless restricted by the donor or subject to other legal restrictions.

*Support*

All contributions are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as restricted support and increase net assets with donor restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

**Aging Services, Inc.**  
**Notes to the Financial Statements**  
**For Year Ended June 30, 2022**

**NOTE 1 - PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

*Concentrations of Credit Risks*

Financial instruments that potentially expose the Organization to concentrations of credit risk consist of cash and short-term promises to give. The Organization maintains cash at high-quality financial institutions and accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of June 30, 2022, the uninsured and uncollateralized portion of the cash balances was \$77,520.

*Cash and Cash Equivalents*

For purpose of the statement of cash flows, cash includes interest bearing saving and checking accounts.

*Receivables*

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. The Agency provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and knowledge of circumstances that may affect the ability of clients to meet their obligations. Receivables are considered uncollectible if disallowed by third party, or contract terms. It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Accounts receivable is net of an allowance for uncollectable claims in the amount of \$1,147 at June 30, 2022.

*Contributions Receivable*

Contributions are expected to be realized in one year or less and are classified as net assets with donor restrictions in the statement of activities.

*Property and Equipment*

Property and equipment are recorded at cost. Contributed assets are recorded at fair market value at the date of donation. If donor stipulates how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted supported. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

	<u>Depreciable Life</u>
Furniture and fixtures	5 to 7 Years
Vehicles	5 Years

The Organization capitalizes property and equipment with a useful life of more than one year and a cost or fair market value on the date of donation with a value of \$300 or greater. Depreciation expense for 2022 was \$17,269.



**Aging Services, Inc.**  
**Notes to the Financial Statements**  
**For Year Ended June 30, 2022**

**NOTE 1 - PRINCIPAL ACTIVITY AND SIGNIFICANT ACCOUNTING POLICIES**  
**(CONTINUED)**

*Donated Supplies and Services*

The Organization records the value of donated facilities, services, and supplies when there is an objective basis available to measure their value. Such donations are reflected as in-kind contributions in the accompanying statements at their estimated values at the date of receipt. Volunteers regularly donated their time to the Organization's program services. These amounts do not qualify for recording in the financial statements in accordance with FASB Accounting Standards Codification Topic ASC 958. A substantial number of volunteers who serve on the Board of Directors and many committees donate significant amounts of their time. No amount has been reflected in the statements for these services. No objective basis is available to measure the value of such services.

*Estimates*

The preparation of financial statements in conformity with U.S. generally accepted accounting principles 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 reported amount of revenues and expenses during the reporting period. Actual result could differ from those estimates.

*Income Taxes*

The Organization has been granted tax exempt status under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

*Functional Expenses*

The costs of providing the various programs, and support activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimated usage.

*Subsequent Events*

Management was evaluated subsequent events, through the date of this report which is the date of the financial statements were made available to be issued.

**Aging Services, Inc.**  
**Notes to the Financial Statements**  
**For Year Ended June 30, 2022**

**NOTE 2 - LIQUIDITY AND AVAILABILITY**

The following reflects the Aging Services, Inc.'s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position and board designations.

Financial assets at year end:

Cash and cash equivalents	\$ 333,032
Account Receivables, net of allowance	272,735
Total Financial assets	<u>\$ 605,767</u>

Less amounts no available to be used within one year, due to:

Donor-imposed restrictions:

Restricted for Client Services	\$ 10,323
Total used by Net Assets with donor restrictions	<u>\$ 10,323</u>

Financial assets available to meet cash needs for  
general expenditures within one year

\$ 595,444

**NOTE 3 - PROPERTY AND EQUIPMENT**

The carrying value of such assets at June 30, 2022 is as follows:

Depreciable:

Furniture and fixtures	\$ 151,102
Vehicles	116,993
	<u>268,095</u>
Less accumulated depreciation	<u>(179,594)</u>
Property and Equipment, Net	<u>\$ 88,501</u>

**NOTE 4 - COMPENSATED ABSENCES**

Employees of the Organization accrue vacation payroll benefits based on their employment status and tenure. Employees accrue annual leave at a rate of twenty hours per month for a full-time employee. Part-time employees accrue at a prorated basis computed on the number of hours worked. A maximum of 80 hours will be paid upon resignation or termination. The Organization's compensated absences for vacation accrual as of June 30, 2022 are \$15,850.

**NOTE 5 - EMPLOYEE BENEFIT PLAN**

Aging Services, Inc. offers an employee retirement benefit plan under Sec 408(k) of the Internal Revenue Code. Total contributions to the Plan during the year ended June 30, 2022 were \$19,239.

**Aging Services, Inc.**  
**Notes to the Financial Statements**  
**For Year Ended June 30, 2022**

**NOTE 6 - CONCENTRATION**

Aging Services, Inc. derives a majority of its revenue from service contracts and grants from government agencies. Although there is no reason to think that such funding would be discontinued or reduced, a significant reduction in the level of revenue from these agencies could have a material effect on the organization's programs, activities and operations.

**NOTE 7 - ACCOUNTS RECEIVABLE**

Accounts receivable at June 30, 2022, included the following:

Receivable in less than one year	
Program Service Fees	\$ 266,872
Less allowance for uncollectible receivables	<u>(1,147)</u>
Total receivables	<u>\$ 265,725</u>

Program service receivables are stated at the contract billing amounts. These receivables represent services and meals that have been provided to eligible recipients that are billed to the area oversight agencies for federal and state funds. Management reviews the aging of account receivables throughout the year and reprocesses those that have been returned unpaid by the agencies. Write off of accounts occur once the accounts exceed ninety days and collections efforts are having no effect. Bad debt expense for the year ending June 30, 2022 was \$16,567.

**NOTE 8 - RESTRICTIONS ON NET ASSETS**

Net Assets with Donor restrictions at year end are available for the following purposes:

Restricted for purpose - United Way (Rural Meals)	\$ 7,010
Restricted for purpose - Kiwanis Kruiser Van	<u>3,313</u>
	<u>\$ 10,323</u>

**NOTE 9 - IN-KIND DONATIONS**

The City of Norman provides assistance to Aging Services, Inc. in the form of gasoline fuel, repairs and maintenance for the transportation vehicle used by Aging Services. During the year ending June 30, 2022, this contribution is estimated to be \$10,000. It is not included in revenue and expense because this is only an estimate of the value.

**Aging Services, Inc.**  
**Notes to the Financial Statements**  
**For Year Ended June 30, 2022**

**NOTE 10 - DONATED FACILITIES**

Aging Services, Inc. uses various kitchen facilities in the surrounding area to provide congregate meals to the elderly and handicapped participants. These facilities are provided by government agencies, City of Norman, local community centers, and churches. Aging Services, Inc. has not attempted to determine the fair value for the use of such facilities, and as such, no amount has been reflected in the financial statements as fair valued revenue and expense for their rental.

**Aging Services, Inc.**  
**Schedule of Expenditure of Federal and State Awards**  
**For Year Ended June 30, 2022**

Federal Grantor/Pass- Through Grantor Program Title	Federal Assistance Number	Award Amount	Federal Expenditures
<u>U.S Department of Health and Human Services</u>			
<u>Oklahoma Department of Human Services - Aging Services Division</u>			
National Family Caregiver Support - Title III part E	93.052	248,436	248,436
COVID-19 National Family Caregiver Support - Title III part E (ARP)	93.052	81,566	44,679
COVID-19 National Family Caregiver Support - Title III part E (CARES)	93.052	49,318	40,000
<u>Aging Cluster</u>			
Grants for Supportive Services and Senior Centers - Title III part B	93.044	67,331	67,331
COVID-19 Grants for Supportive Services and Senior Centers - Title III part B (ARP)	93.044	16,643	4,891
Nutrition Services - Title III part C -1	93.045	231,284	231,284
COVID-19 Nutrition Services - Title III part C -1 (ARP)	93.045	31,428	30,686
Nutrition Services - Title III part C -2	93.045	128,157	128,157
COVID-19 Nutrition Services - Title III part C -2 (ARP)	93.045	92,886	61,908
COVID-19 Consolidated Appropriation Act (CAA)	93.045	87,000	87,000
Nutrition Services Incentive Program - Cash in Lieu of Commodity	93.053	34,018	34,018
Subtotal Aging Cluster		<u>\$ 688,747</u>	<u>\$ 645,275</u>
Subtotal U.S. Department of Health and Human Services		<u>\$ 1,068,067</u>	<u>\$ 978,390</u>
Total federal awards		<u>\$ 1,068,067</u>	<u>\$ 978,390</u>
Federal Grantor/Pass- Through Grantor Program Title	Federal Assistance Number	Award Amount	State Expenditures
<u>State Awards</u>			
<u>Oklahoma Department of Human Services - Aging Services Division</u>			
Grants for Supportive Services and Senior Centers - Title III part B	93.044	11,882	11,882
COVID-19 Grants for Supportive Services and Senior Centers - Title III part B (ARP)	93.044	2,936	863
Nutrition Services - Title III part C -1	93.045	40,815	40,815
COVID-19 Nutrition Services - Title III part C -1 (ARP)	93.045	5,545	5,415
Nutrition Services - Title III part C -2	93.045	34,226	34,226
COVID-19 Nutrition Services - Title III part C -2 (ARP)	93.045	16,391	10,926
National Family Caregiver Support - Title III part E	93.052	82,812	82,812
COVID-19 National Family Caregiver Support - Title III part E (ARP)	93.052	27,189	14,893
Subtotal Oklahoma Department of Human Services - Aging Services Division		<u>\$ 221,796</u>	<u>\$ 201,832</u>
Total state awards		<u>\$ 221,796</u>	<u>\$ 201,832</u>
Total federal and state awards		<u>\$ 1,289,863</u>	<u>\$ 1,180,222</u>

See accompanying notes to the schedule of expenditure of federal and state awards

**Aging Services, Inc.**  
**Notes to Schedule of Expenditure of Federal and State Awards**  
**For Year Ended June 30, 2022**

**Note 1 – Basis of Presentation**

The accompanying schedule of expenditure of federal and state awards (the Schedule) includes the federal and state grant activity of Aging Services, Inc. under programs of the federal and Oklahoma state government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule present on a selected portion of the operation of Aging Services, Inc., it is not intended to and does not present the financial position, changes in net position, or cash flows of Aging Services, Inc..

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

- (a) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (b) Pass-through entity identifying numbers are presented where available.

**Note 3 – Indirect Cost Rate**

Aging Services, Inc. has elected not to use the 10% de minimis indirect costs rate allowed under the Uniform Guidance.

**Note 4 – Subrecipients**

Aging Services, Inc. did not have any awards that have been passed through to subrecipients.



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 Directors  
Aging Services, Inc.  
Norman, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Aging Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statement of activities, statement of functional expense, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated June 19, 2023

**Report on Internal Control Over Financial Reporting**

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

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Our consideration of the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-01 that we consider to be a material weakness.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Aging Services, Inc.'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. 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*.

### **Aging Services, Inc. 's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on Aging Services, Inc. response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Aging Services, Inc. response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Mary C Johnson & Associates PLLC*

Norman, Oklahoma  
June 19, 2023





INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM  
GUIDANCE

Board of Directors  
Aging Services, Inc.  
Norman, OK

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

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

We have audited Aging Services, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Aging Services, Inc.'s major federal programs for the year ended June 30, 2022. Aging Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Aging Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Aging Services, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each

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major federal program. Our audit does not provide a legal determination of Aging Services, Inc.'s compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Aging Services, Inc.'s federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Aging Services, Inc.'s compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Aging Services, Inc.'s compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Aging Services, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Aging Services, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Aging Services, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-001 to be a material weakness.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on Aging Services, Inc.'s response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Aging Services, Inc.'s response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Mary E. Johnson & Associates PLLC*

Norman, Oklahoma  
June 19, 2023

**Aging Services, Inc.**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2022**

Financial Statement:

Type of audit report:

Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified?

☒ Yes ☐ No

Significant Deficiency(ies) identified  
that are not considered to be material  
weaknesses?

☐ Yes ☒ None Reported

Noncompliance material to financial statement

☐ Yes ☒ No

Federal Awards:

Internal control over major program:

Material weakness(es) identified?

☒ Yes ☐ No

Significant Deficiency(ies) identified  
that are not considered to be material  
weaknesses?

☐ Yes ☒ None Reported

Type of auditors' report issued on compliance for major programs:

Unmodified Opinion

Any audit findings disclosed that are required to be reported under 2  
CFR section 200.516(a)

☐ Yes ☒ No

Identification of Major Programs:

Assistance Listing Numbers

93.044, 93.045, 93.053

Name of Federal Program or Cluster

Aging Cluster

Dollar threshold used to distinguish between Type A and Type B  
programs:

\$ 750,000

Auditee qualified as a low-risk auditee?

☐ Yes ☒ No

**Aging Services, Inc.**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2022**

**Section II – Financial Statement Findings**

See Finding 2022-001 below

**Section III – Federal Award Findings and Questioned Costs**

**2022-001**      **Federal Agency:** U.S. Department of Health and Human Services  
**Pass Thru Entity:** Oklahoma Department of Human Services-Aging Services Division  
**Federal Program:** Aging Cluster  
**Assistance Listing:** 93.044; COVID-19 93.044; 93.045; COVID-19 93.045; 93.053

*Condition:* Expenses reported to program did not have proper approval documented and receipt of goods.  
*Criteria:* 2 CFR 200.403(g) costs that meet general criteria in order to be allowable under federal awards must be adequately documented.  
*Context:* 2 out of 40 expenses did not have proper approval or receipt of goods.  
*Cause:* Invoices did not have proper approval noted before payment.  
*Effect:* Possible unallowable costs reported to grant.  
*Recommendation:* Expenses should not be paid without proper approval and supporting invoices. The Entity should follow procedures regarding requiring appropriate staff with authority to approve expenses and require support for receipt of goods.

*Repeat Finding  
from Prior Year:* No

*Views of Responsible Officials  
and Planned Corrective  
Action:*

Aging expense reported did receive proper approval, however there no approval on actual invoices. Aging Services Director will make sure all invoices have approval by signature and receipt of goods, when signing checks and approval for purchases of any items to be purchased.

Director of Aging Services to follow this protocol:

1. Give approval for the purchase of any items to staff to purchase items.
2. Make sure when either an invoice comes in the mail or is put with a check for signature that Director makes sure that she signs both the check and invoice. As a back-up, the accountant will check all invoices for the Director's signature before completing any Aging Services check.

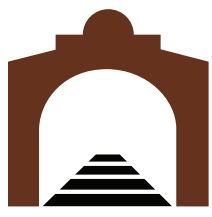
**Aging Services, Inc.**  
**Summary Schedule of Prior Audit Findings**  
**Year Ended June 30, 2022**

**Financial Statement Findings**

None

**Federal Award Findings and Questioned Costs**

None



## Board of Trustees

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Celia Monroe  
Vice-President

Jade Gifford  
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Danielle Tipton  
Events Director

Kassie Carroll Downey  
Office Associate

Joy Andrews  
Facilities Manager

## Report to City of Norman Finance Committee February 1, 2024

The Depot is thrilled to continue its partnership with the City of Norman to care for the Historic Santa Fe Depot and to be such a vital part of our community. According to the FY2024 City of Norman Budget the mission of this division is as follows:

***The Norman Depot shall be available for use by the entire community. As stated in the lease of land 6(a): "The City of Norman agrees to preserve the Depot as an historical landmark and will utilize the building in such a manner as to benefit the entire community - restricted for public use."***

Further, in the description of its use:

***The City will maintain the building and grounds and make the building available to the community on a rental reservation basis. The building is also made available to morning and evening Amtrak passengers.***

The Depot has proudly fulfilled this portion of the city's mission for this building for 20 years. Offering:

- Daily AMTRAK waiting room services 365 per year for nearly 9,000 AMTRAK passengers annually.
- AMTRAK Information services to walk-in customers, phone calls and web inquiries with informed and helpful staff and printed materials.
- A welcoming space for community members and organizations to rent for meetings, gatherings, weddings, parties and events. We provide reduced or free space whenever possible to arts organizations, nonprofits, parades and festivals including the Norman Music Festival, Oklahoma Storyworks, Songwriters Association of Norman, Sierra Club, Mardi Gras Parade, Pride Parade, Jacobsen House, Norman Next, and many others.

In addition, The Depot is a multidisciplinary arts organization featuring programming for our community, producing:

- Depot Gallery - A fine art sales gallery featuring the best of Oklahoma visual artists and a regular stop on Norman's 2nd Friday Art Walks.
- Depot Concerts - Our intimate listening room setting is perfect for local and touring musicians and features singer/songwriters, jazz, blues, world music, and other genres.
- Depot Comedy Night - Every Third Thursday come and laugh with standup, sketch comedy, musical comedy and improv.
- Depot Poetry - we recently received a gift to bring back our poetry program currently in the planning stages.
- Summer Breeze Concert Series - Our city's most beloved summer arts activity this series presents 8 concerts in Lion's Park where approximately 2,000 community members bring their picnic to the park and we bring the band.





the  
**DEPOT**

200 S. Jones Avenue, Norman, OK, 73069 | (405) 307-9320  
www.normandepot.org | office@normandepot.org

Item 2.

In the 22-23 fiscal year the Depot was awarded \$5,600 to assist in these operations. This funding was allocated as follows:

\$3000 - to partially cover staff hours spent directly serving AMTRAK customers

\$2000 - to partially cover the costs associated with weekly cleans of the Depot

\$600 - to cover the costs of our security/alarm system.

\$5600 - TOTAL ALLOCATION FOR 22-23

### **REQUEST FOR 2024-2025: \$50,700**

We are asking for a contribution to help with funding for the continued operation of the Historic Santa Fe Depot for the following purposes:

- To support our ability to fulfill the agreement between the City of Norman and AMTRAK to provide services to train customers 365 days/year,
- To support our ability to facilitate the rental and use of the Depot by our community.
- To ensure our continued operation.

### **REQUEST DETAIL:**

\$18,100 - Hourly staffing for office hours (10am to 2pm Wed - Sat) to handle AMTRAK and weekend rental requests, staff hours for cleaning and preparation of the Depot for AMTRAK waiting room hours and community events.

\$600 - Security/Alarm services

\$800 - Bi-annual window cleaning

\$1,200 - Outdoor banner/signage printing

\$30,000 - Partial salary support for staff of the Depot charged with managing the facility and hourly staff, coordinating and reporting to the city regarding events, facilities issues, AMTRAK, building maintenance and care. (Note: The Depot currently has staffing to cover these areas and has folded this cost into our operating budget but respectfully requests that these functions be supported by the City of Norman)

We do understand that this is a departure from prior years funding, but feel that this support is warranted for the following reasons:

- There is precedent for this type funding to ensure the stability of other organizations housed in city facilities such as the Sooner Theatre, Firehouse Arts Center and the Moore-Lindsay Historical House.
- The Depot provides not only its own arts programming, but coordinates with the City of Norman, AMTRAK, ODOT, other arts organizations, parades, festivals and events to offer services and make The Depot available for all in our community who have need of it making us a vital downtown hub.



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Item 2.

#### REVENUE GENERATED TO COVER ADMINISTRATIVE COSTS:

RENTAL REVENUE(22-23): \$41,042

The Depot is made available to the public for rental at the following rates.

\$175/hour Friday/Saturday/Sunday

\$125/hour Monday-Thursday

Rentals are a minimum of two hours and incur an additional \$75 cleaning fee.

Rental revenue covered 46% of our administrative overhead. Commissions on art shown from our Gallery Shows covered another 8%, and the other administrative costs are covered by grants, membership, corporate and individual giving, and fundraisers.

As requested, attached you will find a year-end financial report for the most recently completed fiscal year. Please feel free to contact me with any questions you may have, or for any other information you require. Thank you again to the City of Norman for their continued support for the Historic Santa Fe Depot. We are so grateful for the ability to serve our community and create programming to work toward a vision of "A Community Connected Through Shared Artistic Experiences" We appreciate the partnership, and your support.

On behalf of the board and staff of The Depot,

Shari Jackson  
Executive Director  
The Depot  
shari@normandepot.org  
405-830-9771



# The Depot

## Statement of Activity

July 2022 - June 2023

Item 2.

	TOTAL
Revenue	
General Donations	997.57
Grants	
City of Norman (Amtrack)	5,600.00
Norman Arts Council (NAC)	34,009.00
Oklahoma Arts Council (OAC)	16,195.00
<b>Total Grants</b>	<b>55,804.00</b>
Membership Dues	1,720.00
Annual Membeship	6,525.00
Monthly Membership	2,307.99
<b>Total Membership Dues</b>	<b>10,552.99</b>
Miscellaneous Income	522.48
Program Support	22,172.33
Corporate/Individual Partnership	8,775.00
Donations (cash/text)	4,260.85
Monthly Partnerships	5,655.65
<b>Total Program Support</b>	<b>40,863.83</b>
Rental Fees	37,542.50
Janitor Fees	3,855.00
Rental Deposit	11,340.00
<b>Total Rental Fees</b>	<b>52,737.50</b>
Sales	
Art Sales	22,811.83
Boutique Sales	810.09
Depot Merchandise Sales	622.16
Ticket Sales	10,193.37
<b>Total Sales</b>	<b>34,437.45</b>
Tuition	1,380.58
<b>Total Revenue</b>	<b>\$197,296.40</b>
Cost of Goods Sold	
Cost of Goods Sold	2,113.39
<b>Total Cost of Goods Sold</b>	<b>\$2,113.39</b>
<b>GROSS PROFIT</b>	<b>\$195,183.01</b>
Expenditures	
Bank Fees (deleted)	20.00
Contract Services	755.00
Deposit refund	11,695.11



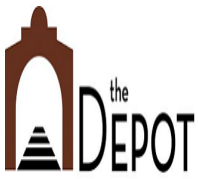
# The Depot

## Statement of Activity

July 2022 - June 2023

Item 2.

	TOTAL
Facility Maintenance	
Depot Maintenance	300.00
Event Staff	60.00
<b>Total Facility Maintenance</b>	<b>360.00</b>
Insurance	13,556.32
Memberships	500.00
Miscellaneous Expense	523.50
Payroll Expenses	310.00
Hourly Wages	42,928.54
Salaries	24,999.96
Taxes	5,275.25
<b>Total Payroll Expenses</b>	<b>73,513.75</b>
Postage	2,038.00
Printing	8,168.51
Professional Fees	100.00
Accountant	350.00
Workshop Instructor	1,200.00
<b>Total Professional Fees</b>	<b>1,650.00</b>
Program Costs	1,475.00
Advertising	717.02
Artist Commissions (65%)	15,634.60
Artist Fees	21,987.00
Equipment Rental	4,232.13
Lodging	1,074.85
Meals	920.18
Permit	492.63
Refreshments	963.18
Sound/Technical Services	9,025.00
Travel	224.00
<b>Total Program Costs</b>	<b>56,745.59</b>
QuickBooks Payments Fees (deleted)	12.87
Square Fees	3,331.22
Subscriptions	3,543.27
Supplies	92.41
Amtrack	587.01
Office	2,729.94
Other	934.45
<b>Total Supplies</b>	<b>4,343.81</b>
Ticket Refund	82.45



# The Depot

## Statement of Activity

July 2022 - June 2023

Item 2.

	TOTAL
Uncategorized Expenditure	374.38
Utilities	1,871.13
Alarm/Security	633.40
Telecommunications	2,596.13
<b>Total Utilities</b>	<b>5,100.66</b>
<b>Total Expenditures</b>	<b>\$186,314.44</b>
NET OPERATING REVENUE	<b>\$8,868.57</b>
Other Expenditures	
Reconciliation Discrepancies	0.00
<b>Total Other Expenditures</b>	<b>\$0.00</b>
NET OTHER REVENUE	<b>\$0.00</b>
NET REVENUE	<b>\$8,868.57</b>



The Norman Music Alliance is requesting \$50,000 in funding from the City of Norman to help support safety and infrastructure costs for the 2025 Norman Music Festival,

NMF is the largest music festival in the state of Oklahoma. Now in its 15th year, this annual event is held in the downtown Walker Arts District. It is one of the area's primary economic drivers with estimated generated economic activity of nearly \$4 million on NMF weekend. This calculation is based on attendance of nearly 100,000 individuals during the festival's three-day run, along with visit-spend metrics from Visit Norman and Americans for the Arts.

Not only does our festival have a significant economic impact on the City of Norman and the Walker Arts District, it remains free to the community with the support of generous sponsors such as the Norman Arts Council, Fowler Automotive, The Garage/Winston/Pub W, Oklahoma Arts Council and other local partners. We are beginning to attract and are currently negotiating with national-level sponsors. We partner with groups like the Norman Police Department, Norman Fire Department, downtown businesses, local arts groups and more to safely produce the event. We also feature local artists, as well as national headliners; approximately 90 percent of performers are from Oklahoma.

Our board has a zero-based budget, so the Board of Directors and Executive Director fund raise the entire cost of each year's festival (valued at \$280,750).

Funding from the City of Norman would comprise 18 percent of our annual budget, and be used to support safety and infrastructure features on a sustainable basis, which are needed to help provide a safe festival that encompasses downtown Norman. These features include fencing around the perimeter of the festival and along the train tracks, street closure signs, sanitation services, water services and other items.

Thank you for your consideration of our request.

ON BEHALF OF THE STAFF AND BOARD OF DIRECTORS  
FOR THE NORMAN MUSIC ALLIANCE

## CURRENT ALLOCATION AND REQUEST

SERVICES	ACTUAL COST	23-24 ALLOCATION	24-25 REQUEST
CONTRACTED SANITATION:	\$9,080	\$7,500	\$9,080
ELECTRICIAN:	\$1,300	\$0.00	\$1,300
GENERATORS:	\$6,700	\$0.00	\$6,700
PERIMETER FENCING:	\$3,700	\$0.00	\$3,700
PORTABLE TOILETS:	\$3,900	\$0.00	\$3,900
STREET CLOSURE/BARRIER PLACEMENT:	\$1,100	\$1,100	\$1,100
CITY OF NORMAN SANITATION:	\$1,300	\$1,300	\$1,300
<b>TOTAL:</b>	<b>\$27,080</b>	<b>\$10,000</b>	<b>\$27,080</b>

**ADDITIONAL FUNDING REQUEST** | **STAFFING/ADMINISTRATIVE: \$22,920**  
(TO SUPPORT SUSTAINABLE STAFFING FOR THE FESTIVAL)

**TOTAL  
FUNDING  
REQUEST**

**\$50,000**

(THIS WOULD PROBABLY GET YOU A FREE T-SHIRT  
AND/OR THE CITY'S NAME ON A STAGE)

## SOURCES OF INCOME

REVENUE SOURCE	REVENUE GENERATED	REVENUE PERCENTAGE
CORPORATE & INDIVIDUAL SPONSORS:	\$135,000	48%
GRANTS:	\$40,750	14.5%
CITY OF NORMAN SUPPORT:	\$10,000	3.5%
*VIP PASSES:	\$13,000	4.6%
*CONCESSIONS & MERCH:	\$7,000	2.5%
*VENDOR FEES:	\$70,000	25%
*FUNDRAISERS:	\$5,000	1.9%
TOTAL:	\$280,750	100%

\*FEE-FOR-SERVICE REVENUE TOTAL:  
\$95,000 / 34% OF REVENUE GENERATED

## HOW ARE WE GENERATING THIS REVENUE, YOU ASK?

ADDING REVENUE STREAMS WITH EXPANDED CONCESSIONS AND MERCH.

WORKING HARD ON DEVELOPING YEAR-ROUND FUNDRAISING PARTIES.

ACTIVELY SEEKING MULTI-YEAR, NATIONAL-LEVEL PARTNERS.

SEE YOU  
IN APRIL!



**SUMMARY OF MAJOR GENERAL FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Sales Tax</b>	55,179,654	31,815,485	4,902,963	32,668,517	2.68%	32,776,086	-0.33%
<b>Use Tax</b>	12,480,000	7,085,882	1,346,465	7,506,126	5.93%	6,594,069	13.83%
<b>Franchise Taxes/Fees</b>	7,153,746	3,996,970	454,587	4,521,996	13.14%	4,945,378	-8.56%
<b>Licenses and Permits</b>	1,003,916	421,806	40,812	444,337	5.34%	483,989	-8.19%
<b>Shared (Other) Taxes</b>	2,471,999	1,441,999	317,185	1,345,915	-6.66%	1,435,948	-6.27%
<b>Fines and Forfeitures</b>	1,173,645	684,626	116,399	806,459	17.80%	569,733	41.55%
<b>Investment/Interest Income</b>	193,214	112,708	50,003	330,582	193.31%	115,000	187.46%
<b>TOTAL: General Fund (Major)</b>	79,656,174	45,559,477	7,228,414	47,623,931	4.53%	46,920,203	1.50%

**SUMMARY OF MAJOR CAPITAL PROJECT FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Sales Tax</b>	17,169,150	9,899,389	1,492,206	9,942,592	0.44%	9,975,330	-0.33%
<b>Investment/Interest Income</b>	700,000	408,333	239,321	1,638,674	301.31%	306,008	435.50%
<b>TOTAL: Capital Fund (Major)</b>	17,869,150	10,307,722	1,731,527	11,581,266	12.36%	10,281,339	12.64%

**SUMMARY OF MAJOR NORMAN FORWARD FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Sales Tax</b>	12,675,272	7,308,308	1,065,861	7,101,851	-2.82%	7,125,236	-0.33%
<b>Use Tax</b>	1,890,533	1,073,405	224,411	1,251,021	16.55%	1,099,012	13.83%
<b>Investment/Interest Income</b>	15,000	8,750	27,578	241,448	2659.41%	477,066	-49.39%
<b>TOTAL: Capital Fund (Major)</b>	14,580,805	8,390,463	1,317,850	8,594,321	2.43%	8,701,314	-1.23%

**SUMMARY OF MAJOR ROOM TAX FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Hotel/Motel Room Tax	3,439,166	2,006,180	228,907	1,780,193	-11.26%	1,163,238	53.04%
Investment/Interest Income	2,500	1,458	2,860	18,268	1152.68%	7,993	128.55%
<b>TOTAL: Room Tax Fund</b>	<b>3,441,666</b>	<b>2,007,639</b>	<b>231,767</b>	<b>1,798,462</b>	<b>-10.42%</b>	<b>1,171,232</b>	<b>53.55%</b>

**SUMMARY OF MAJOR WESTWOOD FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
Golf Green	585,000	315,036	16,768	293,602	-6.80%	316,765	-7.31%
Golf Driving Range	145,000	72,220	2,684	67,956	-5.90%	79,366	-14.38%
Golf Carts	333,000	183,588	7,616	153,221	-16.54%	169,132	-9.41%
Swimming Pool	805,000	344,216	6,155	244,582	-28.95%	230,637	6.05%
<b>TOTAL: Westwood Fund (Major)</b>	<b>1,868,000</b>	<b>915,059</b>	<b>33,223</b>	<b>759,361</b>	<b>-17.02%</b>	<b>795,900</b>	<b>-4.59%</b>

**SUMMARY OF MAJOR WATER FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
User Fees-Residential	18,689,024	12,142,950	1,414,246	12,800,061	5.41%	13,279,331	-3.61%
User Fees-Commercial	3,079,905	1,796,611	243,373	2,189,769	21.88%	1,859,015	17.79%
User Fees-Industrial	354,731	206,926	25,613	178,588	-13.69%	125,717	42.06%
User Fees-Institutional	983,064	573,454	113,319	813,669	41.89%	(205,577)	-495.80%
Connection Fees	832,320	485,520	52,499	407,840	-16.00%	371,681	9.73%
Capital Improvement Charges	1,421,791	829,378	119,077	905,424	9.17%	1,308,628	-30.81%
Investment/Interest Income	120,000	70,000	163,701	892,142	1174.49%	331,922	168.78%
<b>TOTAL: Water Fund (Major)</b>	<b>25,480,835</b>	<b>16,104,840</b>	<b>2,131,827</b>	<b>18,187,494</b>	<b>12.93%</b>	<b>17,070,717</b>	<b>6.54%</b>

**SUMMARY OF MAJOR WATER RECLAMATION FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>User Fees-Residential</b>	8,249,163	4,812,012	719,937	4,950,145	2.87%	4,973,288	-0.47%
<b>User Fees-Commercial</b>	1,437,666	838,639	117,515	1,452,269	73.17%	1,080,103	34.46%
<b>User Fees-Industrial</b>	177,414	103,492	9,989	70,999	-31.40%	74,912	-5.22%
<b>User Fees-Institutional</b>	1,076,897	628,190	59,309	147,129	-76.58%	495,526	-70.31%
<b>Capital Improvement Charges</b>	849,216	495,376	67,524	547,140	10.45%	210,926	159.40%
<b>Investment/Interest Income</b>	50,000	29,167	26,772	162,032	455.54%	69,454	133.29%
<b>TOTAL: Water Reclamation Fund (Major)</b>	11,840,356	6,906,874	1,001,045	7,329,715	6.12%	6,904,209	6.16%

**SUMMARY OF MAJOR SEWER MAINTENANCE FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>Sewer Maintenance Fee</b>	3,123,871	1,814,444	274,775	1,904,833	4.98%	1,884,703	1.07%
<b>TOTAL: Sewer Maintenance Fund (Major)</b>	3,123,871	1,814,444	274,775	1,904,833	4.98%	1,884,703	1.07%

**SUMMARY OF MAJOR NEW DEVELOPMENT EXCISE FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>WW Excise Tax (Residential)</b>	1,100,000	629,693	73,474	539,802	-14.28%	470,136	14.82%
<b>WW Excise Tax (Commercial)</b>	300,000	175,000	2,116	58,974	-66.30%	104,567	-43.60%
<b>TOTAL: New Development Excise Fund (Major)</b>	1,400,000	804,693	75,590	598,776	-25.59%	574,703	4.19%

**SUMMARY OF MAJOR SANITATION FUND REVENUE SOURCES  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

MAJOR REVENUE SOURCE	TOTAL BUDGET	PROJECTED TO DATE	Current Month Collections	COLLECTED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>User Fees-Residential</b>	8,472,890	4,942,519	649,418	4,522,313	-8.50%	4,477,258	1.01%
<b>User Fees-Commercial</b>	3,873,667	2,259,639	404,301	2,794,232	23.66%	2,621,445	6.59%
<b>User Fees-Industrial</b>	176,198	102,782	-	-	-100.00%	-	0.00%
<b>User Fees-Institutional</b>	512,551	298,988	-	159,545	-46.64%	167,108	-4.53%
<b>User Fees-Transfer Station</b>	631,889	368,602	132,779	838,966	127.61%	795,795	5.42%
<b>User Fees - Recycling</b>	1,302,696	759,906	105,159	727,094	-4.32%	719,087	1.11%
<b>Recycled Material Sales</b>	230,883	134,682	14,713	25,464	-81.09%	65,932	-61.38%
<b>Investment/Interest Income</b>	300,000	175,000	41,495	246,245	40.71%	121,166	103.23%
<b>TOTAL: Sanitation Fund (Major)</b>	15,500,774	9,042,118	1,347,866	9,313,859	3.01%	8,967,791	3.86%

**SUMMARY OF MAJOR FUND EXPENDITURES VS. BUDGET  
VS. BUDGET, FYE 2024 - AS OF JANUARY 31, 2024**

FUND	TOTAL BUDGET	PROJECTED TO DATE *	Current Month Expended	EXPENDED TO DATE	% Var. From Proj To Date	Prior FY To Date	% Var. From Prior FYTD
<b>General Fund</b>	114,203,456	66,618,683	11,067,259	63,746,634	-4.31%	54,495,068	16.98%
<b>Capital Fund</b>	87,401,304	50,984,094	4,225,614	21,777,016	-57.29%	21,271,490	2.38%
<b>Norman Forward Fund</b>	34,295,088	20,005,468	5,702,447	22,377,617	11.86%	40,686,850	-45.00%
<b>Westwood Fund</b>	2,788,998	1,626,916	139,134	1,727,270	6.17%	1,657,897	4.18%
<b>Water Fund</b>	73,573,988	42,918,160	3,421,108	13,563,151	-68.40%	12,840,795	5.63%
<b>Water Reclamation Fund</b>	42,220,861	24,628,836	3,258,414	10,201,847	-58.58%	7,773,910	31.23%
<b>Sanitation Fund</b>	24,705,855	14,411,749	2,323,328	11,283,438	-21.71%	10,396,928	8.53%
(Adjusted Budget)							

\* Based on historical collection patterns (where known), or based on proportion of the fiscal year elapsed.

**GENERAL FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	17,897,817	17,897,817	\$ 19,490,025	
<b>REVENUES:</b>				
Revenue	98,217,362	98,219,332	45,859,893	
Transfers In	6,840,524	6,840,054	3,423,637	
Total Revenue	105,057,886	105,059,386	49,283,530	
<b>EXPENDITURES:</b>				
Salary / Benefits	69,197,181	69,161,301	35,247,908	33,913,393
Supplies / Materials	7,768,261	8,634,242	3,210,751	4,876,801
Services / Maintenance	15,461,692	17,170,598	7,293,994	8,034,473
Internal Services	5,225,053	5,225,053	2,460,296	2,764,757
Capital Equipment	7,867,471	11,588,503	4,149,367	3,739,923
Capital Project	-	250,000	9,211	240,789
Transfers Out	2,100,721	2,100,721	307,847	1,792,874
Employee Turnover Savings	(800,000)	(800,000)		
Supplies/Materials/Svs/Maint Savings	-	-		
Total Expenditures	106,820,379	113,330,418	52,679,374	55,363,010
Net Difference	(1,762,493)	(8,271,032)	(3,395,844)	
Ending Fund Balance	\$ 16,135,324	\$ 9,626,785	\$ 16,094,181	

**RAINY DAY FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>
Beginning Fund Balance	\$ 4,484,630	\$ 4,484,630	\$ 4,517,988
<b>REVENUES:</b>			
Revenue	50,000	50,000	82,760
Transfers In	-	-	-
Total Revenue	50,000	50,000	82,760
<b>EXPENDITURES:</b>			
Transfers Out	-	-	-
Total Expenditures	-	-	-
Net Difference	50,000	50,000	82,760
Ending Fund Balance	\$ 4,534,630	\$ 4,534,630	\$ 4,600,748
Rainy Day Target - 4%			3,918,929

**PUBLIC SAFETY SALES TAX FUND:**  
**As of December 31, 2023**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ 2,215,026	\$ 2,215,026	\$ 7,763,338	
<b>REVENUES:</b>				
Revenue	15,277,678	15,277,678	7,201,471	
Transfers In	-	-	-	
Total Revenue	15,277,678	15,277,678	7,201,471	
<b>EXPENDITURES:</b>				
Salary / Benefits	10,688,556	11,154,630	5,102,034	6,052,596
Supplies / Materials	613,719	762,244	366,203	375,009
Services / Maintenance	372,018	412,254	139,239	235,102
Internal Services	667,931	672,245	298,546	373,699
Capital Equipment	2,423,714	5,254,560	1,774,446	2,039,607
Capital Project	-	4,317,126	2,552,255	-
Debt Service	2,381,075	2,381,075	1,191,059	1,190,016
Transfers Out	-	-	-	-
Total Expenditures	17,147,013	24,954,134	11,423,782	10,266,029
Net Difference	(1,869,335)	(9,676,456)	(4,222,311)	
Ending Fund Balance	\$ 345,691	\$ (7,461,430)	\$ 3,541,027	



**ROOM TAX FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 529,926	\$ 529,926	\$ 1,028,971	
<b>REVENUES:</b>				
Revenue	3,441,666	3,441,666	1,719,832	
Transfers In	-	-	-	
Total Revenue	<u>3,441,666</u>	<u>3,441,666</u>	<u>1,719,832</u>	
<b>EXPENDITURES:</b>				
Services / Maintenance	2,784,000	2,784,000	1,765,562	-
Internal Services	137,667	137,667	47,988	89,679
Capital Projects	175,000	183,249	-	183,211
Debt Service	429,578	429,578	213,310	216,268
Transfers Out	-	-	-	-
Total Expenditures	<u>3,526,245</u>	<u>3,534,494</u>	<u>2,026,860</u>	<u>489,158</u>
Net Difference	<u>(84,579)</u>	<u>(92,828)</u>	<u>(307,028)</u>	
Ending Fund Balance	<u>\$ 445,347</u>	<u>\$ 437,098</u>	<u>\$ 721,943</u>	

**WESTWOOD FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 30,847	\$ 30,847	\$ 193,674	
<b>REVENUES:</b>				
Revenue	2,561,781	2,561,781	1,181,901	
Transfers In	204,289	204,289	55,449	
Total Revenue	<u>2,766,070</u>	<u>2,766,070</u>	<u>1,237,350</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	1,606,235	1,606,235	1,008,189	598,046
Supplies / Materials	612,892	619,558	266,465	332,353
Services / Maintenance	259,783	301,768	214,355	29,257
Internal Services	77,775	77,775	45,911	31,864
Capital Equipment	125,897	125,897	51,073	25,392
Capital Projects	-	57,765	2,142	55,359
Employee Turnover Savin	(36,718)	(36,718)		
Supplies/Materials/Svs/Ma	(36,718)	(36,718)		
Total Expenditures	<u>2,609,146</u>	<u>2,715,562</u>	<u>1,588,135</u>	<u>1,072,271</u>
Net Difference	<u>156,924</u>	<u>50,508</u>	<u>(350,785)</u>	
Ending Fund Balance	<u>\$ 187,771</u>	<u>\$ 81,355</u>	<u>\$ (157,111)</u>	

**WATER FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 4,694,259	\$ 4,694,259	\$ 49,373,934	
<b>REVENUES:</b>				
Revenue	24,902,936	27,902,936	17,039,653	
Transfers In	-	-	-	
Total Revenue	<u>24,902,936</u>	<u>27,902,936</u>	<u>17,039,653</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	5,069,774	5,088,774	2,677,056	2,411,718
Supplies / Materials	3,352,012	3,484,305	1,742,585	838,625
Services / Maintenance	3,374,667	3,403,799	1,211,157	2,023,715
Internal Services	401,240	401,240	202,786	198,454
Cost Allocation	2,187,651	2,187,651	696,110	1,491,541
Capital Equipment	351,175	416,983	86,242	69,262
Capital Projects	8,112,000	52,626,326	1,881,000	45,284,246
Debt Service	5,611,585	5,611,585	1,006,435	4,605,150
Transfers Out	1,126,436	1,126,436	563,218	563,218
Employee Turnover Savings	(76,047)	(76,047)		
Total Expenditures	<u>29,510,493</u>	<u>74,271,052</u>	<u>10,066,589</u>	<u>57,485,929</u>
Net Difference	<u>(4,607,557)</u>	<u>(46,368,116)</u>	<u>6,973,064</u>	
Ending Fund Balance	<u>\$ 86,702</u>	<u>\$ (41,673,857)</u>	<u>\$ 56,346,998</u>	

**WATER RECLAMATION FUND:**  
**As of December 31, 2023**

	Original Budget - Annual	Adjusted budget - Annual	YTD Actual - 6 Month	Unencumb Balance
Beginning Fund Balance	\$ 403,589	\$ 403,589	\$ 7,309,707	
<b>REVENUES:</b>				
Revenue	12,672,855	12,672,855	6,660,117	
Transfers In	-	-	-	
Total Revenue	12,672,855	12,672,855	6,660,117	
<b>EXPENDITURES:</b>				
Salary / Benefits	3,847,024	3,847,024	1,942,678	1,904,346
Supplies / Materials	745,728	777,825	290,969	443,014
Services / Maintenance	1,600,367	1,698,311	602,589	944,520
Internal Services	300,811	300,811	159,366	141,445
Cost Allocation	2,205,987	2,205,987	684,784	1,521,203
Capital Equipment	68,500	204,669	97,787	11,439
Capital Projects	1,325,000	7,300,124	1,161,817	4,732,163
Debt Service	2,257,294	2,257,294	110,288	2,147,006
Transfers Out	615,334	615,334	307,667	307,667
Employee Turnover Savings	(57,705)	(57,705)		
Total Expenditures	12,908,340	19,149,674	5,357,945	12,152,803
Net Difference	(235,485)	(6,476,819)	1,302,172	
Ending Fund Balance	\$ 168,104	\$ (6,073,230)	\$ 8,611,879	

**SEWER MAINTENANCE FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 1,886,283	\$ 1,886,283	\$ 16,765,457	
<b>REVENUES:</b>				
Revenue	3,123,871	3,123,871	1,930,939	
Transfers In	-	-	-	
Total Revenue	<u>3,123,871</u>	<u>3,123,871</u>	<u>1,930,939</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	91,883	91,883	30,701	61,182
Supplies / Materials	3,082	3,082	1,650	1,432
Services / Maintenance	4,725	4,725	741	3,984
Internal Services	1,031	1,031	-	1,031
Cost Allocation	-	-	-	-
Capital Equipment	-	-	-	-
Capital Projects	2,800,000	16,442,767	1,261,311	9,385,335
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Employee Turnover Savings	-	-	-	-
Total Expenditures	<u>2,900,721</u>	<u>16,543,488</u>	<u>1,294,403</u>	<u>9,452,964</u>
Net Difference	<u>223,150</u>	<u>(13,419,617)</u>	<u>636,536</u>	
Ending Fund Balance	<u>\$ 2,109,433</u>	<u>\$ (11,533,334)</u>	<u>\$ 17,401,993</u>	

**NEW DEVELOPMENT EXCISE FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 4,568,028	\$ 4,568,028	\$ 5,723,289	
<b>REVENUES:</b>				
Revenue	1,470,000	1,470,000	616,024	
Transfers In	-	-	-	
Total Revenue	1,470,000	1,470,000	616,024	
<b>EXPENDITURES:</b>				
Services / Maintenance	-	-	-	-
Capital Projects	2,000,000	4,897,505	122,597	4,774,908
Debt Service	1,903,141	1,903,141	110,618	1,792,523
Transfers Out	-	-	-	-
Audit Adjustments	-	-	-	-
Total Expenditures	3,903,141	6,800,646	233,215	6,567,431
Net Difference	(2,433,141)	(5,330,646)	382,809	
Ending Fund Balance	\$ 2,134,887	\$ (762,618)	\$ 6,106,098	

**SANITATION FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
Beginning Fund Balance	\$ 6,386,020	\$ 6,386,020	\$ 12,675,597	
<b>REVENUES:</b>				
Revenue	16,645,823	16,645,823	8,875,785	
Transfers In	-	-	-	
Total Revenue	<u>16,645,823</u>	<u>16,645,823</u>	<u>8,875,785</u>	
<b>EXPENDITURES:</b>				
Salary / Benefits	4,886,633	4,886,633	2,795,974	2,090,659
Supplies / Materials	1,449,065	1,456,454	616,885	836,658
Services / Maintenance	4,922,470	4,927,412	2,005,710	2,916,766
Internal Services	1,191,946	1,191,946	443,421	748,525
Cost Allocation	2,116,952	2,116,952	679,039	1,437,913
Capital Equipment	3,479,713	7,088,121	2,273,955	2,242,707
Capital Projects	850,000	3,021,978	83,667	2,827,295
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Total Expenditures	<u>18,896,779</u>	<u>24,689,496</u>	<u>8,898,651</u>	<u>13,100,523</u>
Net Difference	<u>(2,250,956)</u>	<u>(8,043,673)</u>	<u>(22,866)</u>	
Ending Fund Balance	<u>\$ 4,135,064</u>	<u>\$ (1,657,653)</u>	<u>\$ 12,652,731</u>	

**CAPITAL FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
	\$ 25,614,314	\$ 25,614,314	\$ 87,815,209	
<b>REVENUES:</b>				
Revenue	17,869,150	17,869,150	9,864,371	
Transfers In	1,391,635	1,391,635	-	
Total Revenue	19,260,785	19,260,785	9,864,371	
<b>EXPENDITURES:</b>				
Salary / Benefits	1,418,610	1,418,610	798,180	620,430
Supplies / Materials	-	-	-	-
Services / Maintenance	16,499	16,499	1,236	15,263
Internal Services	378	378	252	126
Capital Equipment	-	-	-	-
Capital Projects	22,514,475	82,516,545	14,353,408	56,902,220
Debt Service	-	71,693	-	71,693
Transfers Out	4,796,653	4,796,653	2,398,326	2,398,327
Total Expenditures	28,746,615	88,820,378	17,551,402	60,008,059
Net Difference	(9,485,830)	(69,559,593)	(7,687,031)	
Ending Fund Balance	\$ 16,128,484	\$ (43,945,279)	\$ 80,128,178	



**NORMAN FORWARD SALES TAX FUND:**  
**As of December 31, 2023**

	<b>Original Budget - Annual</b>	<b>Adjusted budget - Annual</b>	<b>YTD Actual - 6 Month</b>	<b>Unencumb Balance</b>
	\$ 610,037	\$ 610,037	\$ 18,486,015	
<b>REVENUES:</b>				
Revenue	17,259,100	17,259,100	7,314,090	
Transfers In	-	-	-	
Total Revenue	17,259,100	17,259,100	7,314,090	
<b>EXPENDITURES:</b>				
Salary / Benefits	-	-	-	-
Supplies / Materials	-	-	-	-
Services / Maintenance	-	78,389	76,150	-
Internal Services	-	-	-	-
Capital Projects	5,042,767	23,304,789	11,585,181	5,120,063
Debt Service	9,598,911	9,598,911	4,807,340	4,791,571
Transfers Out	412,998	412,998	206,499	206,499
Total Expenditures	15,054,676	33,395,087	16,675,170	10,118,133
Net Difference	2,204,424	(16,135,987)	(9,361,080)	
Ending Fund Balance	\$ 2,814,461	\$ (15,525,950)	\$ 9,124,935	

**SUMMARY OF MAJOR GENERAL FUND EXPENDITURES VS. BUDGET**  
**FYE 2024 - AS OF JANUARY 31, 2024**

Item 3.

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
<b>City Council</b>				
<i>Salaries &amp; Benefits</i>	144,180	84,105	48,108	-42.80%
<i>Supplies &amp; Materials</i>	19,440	11,340	3,532	-68.86%
<i>Services &amp; Maintenance</i>	1,355,224	790,547	425,313	-46.20%
<i>Internal Services</i>	26,618	15,527	13,926	-10.32%
<i>Capital Equipment</i>	3,681	2,147	2,005	-6.62%
<b>Total</b>	1,549,143	903,667	492,883	-45.46%
<b>City Manager</b>				
<i>Salaries &amp; Benefits</i>	1,556,582	908,006	923,076	1.66%
<i>Supplies &amp; Materials</i>	185,676	108,311	36,646	-66.17%
<i>Services &amp; Maintenance</i>	1,544,673	901,059	734,342	-18.50%
<i>Internal Services</i>	94,395	55,064	37,411	-32.06%
<i>Capital Equipment</i>	392,036	228,688	357,549	56.35%
<b>Total</b>	3,773,362	2,201,128	2,089,024	-5.09%
<b>City Clerk</b>				
<i>Salaries &amp; Benefits</i>	598,081	348,881	368,271	5.56%
<i>Supplies &amp; Materials</i>	4,228	2,466	2,231	-9.56%
<i>Services &amp; Maintenance</i>	794,977	463,737	349,371	-24.66%
<i>Internal Services</i>	161,271	94,075	106,689	13.41%
<i>Capital Equipment</i>	2,000	1,167	-	-100.00%
<b>Total</b>	1,560,557	910,325	826,562	-9.20%
<b>Municipal Court</b>				
<i>Salaries &amp; Benefits</i>	1,196,971	698,233	755,088	8.14%
<i>Supplies &amp; Materials</i>	22,243	12,975	8,025	-38.15%
<i>Services &amp; Maintenance</i>	54,786	31,959	19,121	-40.17%
<i>Internal Services</i>	45,375	26,469	25,804	-2.51%
<i>Capital Equipment</i>	-	-	-	0.00%
<b>Total</b>	1,319,375	769,635	808,038	4.99%
<b>Legal</b>				
<i>Salaries &amp; Benefits</i>	1,274,521	743,471	758,270	1.99%
<i>Supplies &amp; Materials</i>	11,498	6,707	8,628	28.64%
<i>Services &amp; Maintenance</i>	295,177	172,187	163,829	-4.85%
<i>Internal Services</i>	39,210	22,873	18,072	-20.99%
<i>Capital Equipment</i>	5,650	3,296	2,098	-36.36%
<b>Total</b>	1,626,056	948,533	950,896	0.25%

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
<b>I.T.</b>				
<i>Salaries &amp; Benefits</i>	2,233,213	1,302,708	1,387,424	6.50%
<i>Supplies &amp; Materials</i>	63,335	36,945	33,963	-8.07%
<i>Services &amp; Maintenance</i>	1,888,034	1,101,353	1,459,113	32.48%
<i>Internal Services</i>	36,189	21,110	20,007	-5.22%
<i>Capital Equipment</i>	593,786	346,375	420,076	21.28%
<b>Total</b>	4,814,557	2,808,492	3,320,584	18.23%
<b>Finance</b>				
<i>Salaries &amp; Benefits</i>	2,087,071	1,217,458	1,332,905	9.48%
<i>Supplies &amp; Materials</i>	29,920	17,453	23,395	34.04%
<i>Services &amp; Maintenance</i>	1,153,121	672,654	589,984	-12.29%
<i>Internal Services</i>	382,674	223,227	138,615	-37.90%
<i>Capital Equipment</i>	8,855	5,165	-	-100.00%
<b>Total</b>	3,661,641	2,135,957	2,084,899	-2.39%
<b>Human Resources</b>				
<i>Salaries &amp; Benefits</i>	988,859	576,834	515,233	-10.68%
<i>Supplies &amp; Materials</i>	56,483	32,948	18,047	-45.23%
<i>Services &amp; Maintenance</i>	466,042	271,858	114,405	-57.92%
<i>Internal Services</i>	58,064	33,871	32,478	-4.11%
<i>Capital Equipment</i>	29,877	17,428	-	-100.00%
<b>Total</b>	1,599,325	932,940	680,163	-27.09%
<b>Planning</b>				
<i>Salaries &amp; Benefits</i>	3,761,840	2,194,407	2,313,025	5.41%
<i>Supplies &amp; Materials</i>	50,841	29,657	24,457	-17.54%
<i>Services &amp; Maintenance</i>	466,047	271,861	157,172	-42.19%
<i>Internal Services</i>	208,155	121,424	101,209	-16.65%
<i>Capital Equipment</i>	23,500	13,708	-	-100.00%
<b>Total</b>	4,510,383	2,631,057	2,595,862	-1.34%
<b>Public Works</b>				
<i>Salaries &amp; Benefits</i>	9,959,791	5,809,878	6,024,085	3.69%
<i>Supplies &amp; Materials</i>	5,469,793	3,190,713	2,260,704	-29.15%
<i>Services &amp; Maintenance</i>	3,921,834	2,287,737	1,516,070	-33.73%
<i>Internal Services</i>	1,234,048	719,861	665,721	-7.52%
<i>Capital Equipment</i>	4,124,808	2,406,138	2,238,289	-6.98%
<b>Total</b>	24,710,274	14,414,327	12,704,869	-11.86%

DEPARTMENT	TOTAL BUDGET (Adjusted Budget)	PROJECTED TO DATE *	EXPENDED TO DATE	% Var. From Proj To Date
<b>Police</b>				
<i>Salaries &amp; Benefits</i>	22,673,909	13,226,447	14,902,324	12.67%
<i>Supplies &amp; Materials</i>	1,312,350	765,538	628,200	-17.94%
<i>Services &amp; Maintenance</i>	2,401,176	1,400,686	1,149,869	-17.91%
<i>Internal Services</i>	1,512,558	882,326	850,248	-3.64%
<i>Capital Equipment</i>	2,536,393	1,479,563	844,591	-42.92%
<b>Total</b>	30,436,386	17,754,559	18,375,231	3.50%
<b>Fire</b>				
<i>Salaries &amp; Benefits</i>	17,468,042	10,189,691	11,011,322	8.06%
<i>Supplies &amp; Materials</i>	471,441	275,007	151,677	-44.85%
<i>Services &amp; Maintenance</i>	550,997	321,415	254,816	-20.72%
<i>Internal Services</i>	923,599	538,766	550,371	2.15%
<i>Capital Equipment</i>	2,234,730	1,303,593	167,062	-87.18%
<b>Total</b>	21,648,809	12,628,472	12,135,247	-3.91%
<b>Parks &amp; Recreation**</b>				
<i>Salaries &amp; Benefits</i>	5,218,241	3,043,974	3,272,384	7.50%
<i>Supplies &amp; Materials</i>	946,009	551,839	470,101	-14.81%
<i>Services &amp; Maintenance</i>	2,276,393	1,327,896	1,459,576	9.92%
<i>Internal Services</i>	502,897	293,357	376,578	28.37%
<i>Capital Equipment</i>	1,936,506	1,129,629	744,582	-34.09%
<b>Total</b>	10,880,046	6,346,694	6,323,220	-0.37%
<b>General Fund</b>				
<i>Salaries &amp; Benefits</i>	69,161,301	40,344,092	43,611,515	8.10%
<i>Supplies &amp; Materials</i>	8,643,257	5,041,900	3,669,604	-27.22%
<i>Services &amp; Maintenance</i>	17,168,481	10,014,947	8,392,980	-16.20%
<i>Internal Services</i>	5,225,053	3,047,948	2,937,129	-3.64%
<i>Interfund Transfers</i>	2,113,541	1,232,899	359,155	-70.87%
<i>Capital Equipment</i>	11,891,822	6,936,896	4,776,251	-31.15%
<b>Total</b>	114,203,455	66,618,682	63,746,634	-4.31%

\* Based on proportion of the fiscal year elapsed.

\*\* Includes Sooner Theatre, Santa Fe Depot, Firehouse Art Center & Historical Museum

Expenses do not include encumbrances

## Appropriations from Fund Balance FY24

Fund	Gaining Account	Amount	Agenda Date	Item No.	Project No.	Description
<b>General Fund</b>						
109-363373	10660270-45199	15,000.00	10/24/2023	25		to purchase a medical/veterinary X-ray machine for Animal Welfare
10-29000	15661313-42001	403,287.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-42110	62,787.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-44604	2,229.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-45116	70,032.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-44226	4,200.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-43801	5,883.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-43802	3,063.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-44801	3,750.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-44824	564.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	15661313-45002	345,200.00	11/14/2023	45		to fund expansion of the school resource officer program
10-29000	10660322-45002	82,800.00	11/28/2023	14		appropriate funds from auction proceeds to fund replacements of vehicles & equip
10-29000	10660322-45002	15,300.00	11/28/2023	14		appropriate funds from auction proceeds to fund replacements of vehicles & equip
10-29000	10660322-45002	50,934.00	11/28/2023	14		appropriate funds from auction proceeds to fund replacements of vehicles & equip
10-29000	10660322-45002	33,800.00	11/28/2023	14		appropriate funds from auction proceeds to fund replacements of vehicles & equip
10-29000	10660322-45002	15,583.00	11/28/2023	14		appropriate funds from auction proceeds to fund replacements of vehicles & equip
10-29000	10550221-43199	4,071.00	11/28/2023	15		to replace roadside guardrail, fencing & other misc assets damaged in traffic collisions
10-29000	10550222-43199	4,071.00	11/28/2023	15		to replace roadside guardrail, fencing & other misc assets damaged in traffic collisions
10-29000	10550221-44299	3,375.00	11/28/2023	15		to replace roadside guardrail, fencing & other misc assets damaged in traffic collisions
106-363376	10660322-43136	1,500.00	12/12/2023	11		donation from Cavins Const for supplies for annual Chili Supper Benefit
106-363376	10660322-44769	1,500.00	12/12/2023	11		donation from Cavins Const for supplies for annual Chili Supper Benefit
10-29000	10770430-44799	43,056.00	12/12/2023	15		to provide custodial services for Adult Wellness Center
109-364229	10770370-43699	125,000.00	12/12/2023	21		pmt from NextEra Energy Transmission for damages to vegetation to be used to purchase trees for other parts of CON
<b>Special Grants Fund</b>						
22-29000	22440146-44009	13,225.00	7/25/2023	18		Certified Local Govt Grant for development & support of local historic programs
22-29000	22440146-44604	2,700.00	7/25/2023	18		Certified Local Govt Grant for development & support of local historic programs
22-29000	22440146-44701	1,000.00	7/25/2023	18		Certified Local Govt Grant for development & support of local historic programs
22-29000	22440146-44821	800.00	7/25/2023	18		Certified Local Govt Grant for development & support of local historic programs
22-29000	22440146-43001	500.00	7/25/2023	18		Certified Local Govt Grant for development & support of local historic programs
22-29000	22440146-44601	150.00	7/25/2023	18		Certified Local Govt Grant for development & support of local historic programs
22-29000	22660117-44604	28,704.00	11/28/2023	17	GP0038-SERVICE	JAG grant for NPD for advanced specialty training and associated travel
22-29000	22660117-44754	19,125.00	11/28/2023	17	GP0038-SERVICE	JAG grant for NPD for advanced specialty training and associated travel
22-29000	22660117-45301	4,404.00	11/28/2023	17	GP0038-CAPITAL	JAG grant for NPD for advanced specialty training and associated travel
<b>Public Transportation &amp; Parking Fund</b>						
279-364238	27550277-44766	121,130.20	8/8/2023	9		expansion of microtransit pilot program
275-331380	27550277-44766	207,400.00	12/12/2023	18		ODOT Public Transit Revolving Fund agreement-to maintain & improve Norman's mass trans system

**Westwood Park Fund**

29-29000	29970133-44299	32,778.00	7/11/2023	39		Emergency leak repair at WW Family Aquatic Center
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**Water Fund**

31-29000	31993388-46201	480,000.00	7/25/2023	22	WA0385	design component of Water Hydraulic Modeling portion of City of Norman Master Plan
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31-29000	31996683-46101	1,700,000.00	8/8/2023	10	WA0352-CONST	Southlake Waterline Replacement Project
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**Risk Management Fund**

43-29000	43330104-44798	210,081.08	8/8/2023	5		Repairs and remediation of Fire Training Center
43-29000	10550223-43212	55,023.22	8/22/2023	32		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
43-29000	10550223-43213	1,122.94	8/22/2023	32		reimbursements from insurance companies due to accidents to repair damaged traffic signal equipment
43-29000	43330104-44403	144,000.00	11/28/2023	8		to cover insurance premium with Affiliated FM for bldg & contents insurance
439-365264	43330104-44798	15,261.33	12/12/2023	26		reimbursements from insurance companies to be used for repairs to City police dept vehicles

**Capital Fund Balance**

50-29000	50593393-46101	150,000.00	7/25/2023	15	BP0574	Street Maintenance Bond Program-Urban Concrete Pavement-FYE2024 locations-Hall Park
50-29000	50593393-46101	88,325.00	7/25/2023	15	BP0567	Street Maintenance Bond Program-Urban Concrete Pavement-FYE2024 locations-Colonial Estates
50-29000	50593393-46101	5,280.00	7/25/2023	16	BP0571	Street Maintenance Bond Program-Urban Concrete Pavement-FYE2024 locations-Edgemere Addition
50-29000	50593399-46101	46,990.51	8/22/2023	25	BP0605	Asphalt Preventive Maintenance program FY24
50-29000	50593399-46101	27,729.54	8/22/2023	25	BP0606	Asphalt Preventive Maintenance program FY24
50-29000	50593399-46101	93,441.65	8/22/2023	25	BP0607	Asphalt Preventive Maintenance program FY24
50-29000	50593399-46101	11,059.56	8/22/2023	25	BP0608	Asphalt Preventive Maintenance program FY24
50-29000	50930149-47001	71,692.50	8/22/2023	29		To purchase fitness equipment for the Adult Wellness & Education Center
50-29000	50593379-46101	36,421.00	11/14/2023	22	BG0085-CONST2	to help fund the installation of 54 bus stops
50-29000	50596688-46101	578,549.00	11/28/2023	16	BG0087-CONST	pay ODOT invoice for local share of the Traffic Management Center const & equip

**Norman Forward Fund**

51-29000	51793365-46101	37,609.76	10/14/2023	29	NFP111	to cover costs associated with const of Fire Circulation Drive at Senior Wellness Center
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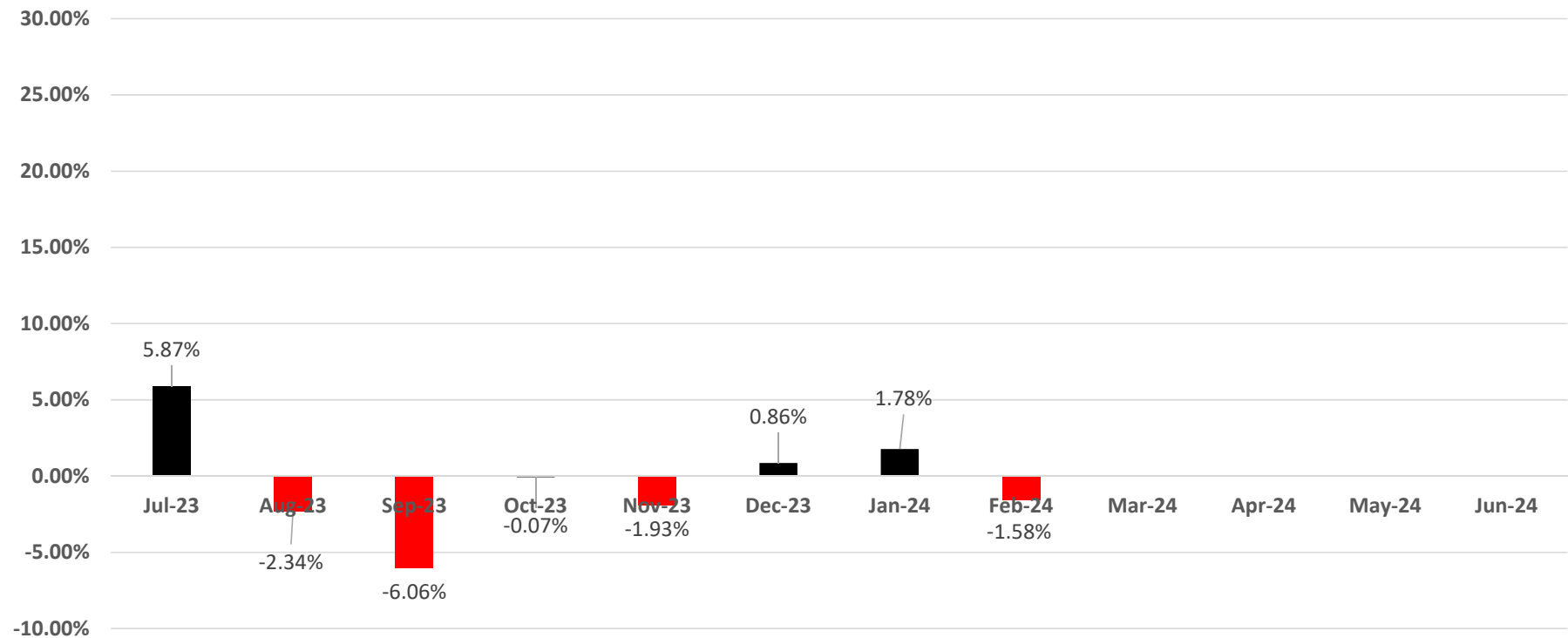
**Community Park Development Fund**

52-29000	52790074-46101	43,967.00	8/8/2023	14	PC0019-CONST	Sutton Wilderness park trail upgrade & parking lot addition
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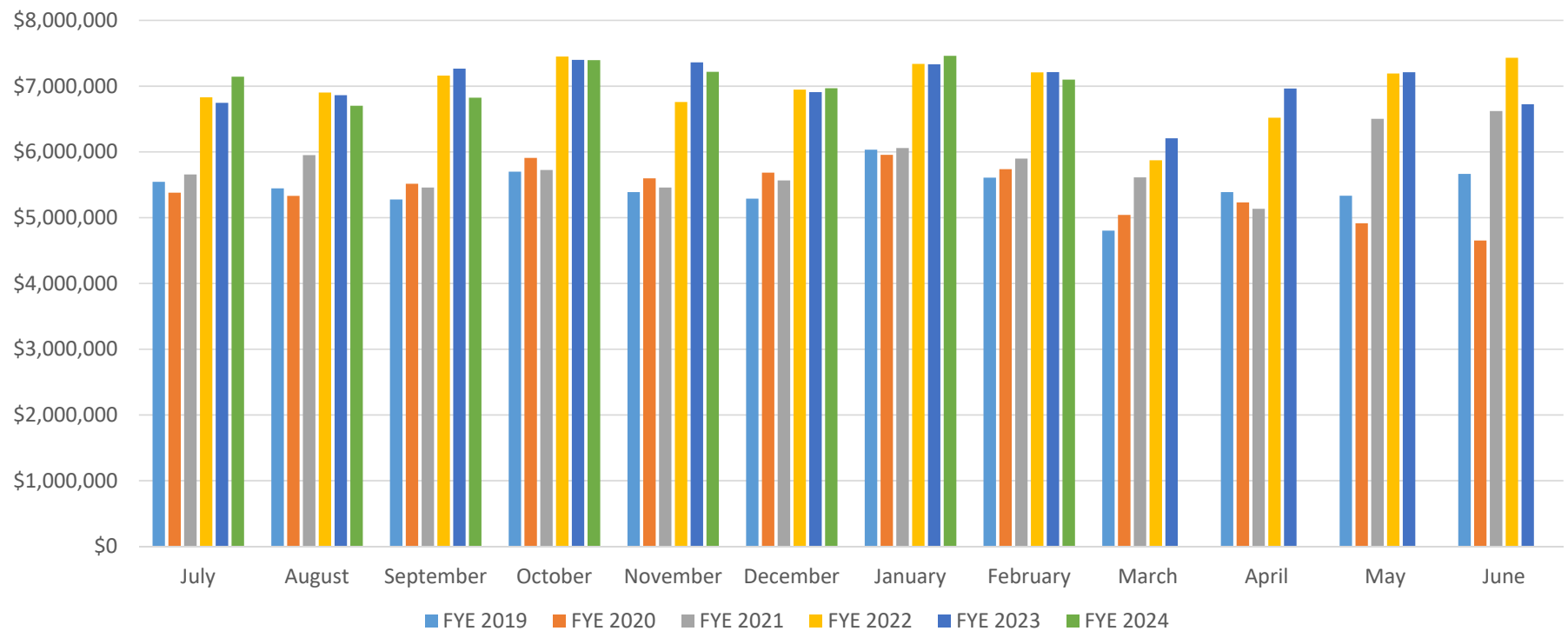
**Center City TIF Fund**

58-29000	58593388-46201	118,600.00	11/28/2023	13	BG0089-DESIGN	for design of Center City streetscapes, updated infrastructure report and planning guide
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# Norman Sales Tax % Change from Prior Year, Fiscal Year Ending 2024



# Norman Unrestricted Sales Tax, FYE 2019-2024





## City Comparison for Sales Tax collections - July 2023

City	Change from July 2022	Year-to-date % Change
Norman	5.87%	5.87%
OKC	4.43%	4.43%
Moore	-4.38%	-4.38%
Edmond	5.64%	5.64%
Midwest City	4.84%	4.84%
Tulsa	5.18%	5.18%
Lawton	0.21%	0.21%
State of OK	2.38%	2.38%

## City Comparison for Sales Tax collections - January 2024

City	Change from Jan 2023	Year-to-date % Change
Norman	1.78%	-0.33%
OKC	4.26%	2.30%
Moore	1.98%	-2.12%
Edmond	-0.25%	0.50%
Midwest City	-0.56%	-0.42%
Tulsa	2.72%	3.55%
Lawton	15.76%	9.98%
State of OK	-1.10%	0.74%

## City Comparison for Sales Tax collections - August 2023

City	Change from Aug 2022	Year-to-date % Change
Norman	-2.34%	1.73%
OKC	4.91%	4.67%
Moore	-1.82%	-3.11%
Edmond	-2.76%	1.34%
Midwest City	7.39%	6.12%
Tulsa	2.33%	3.74%
Lawton	6.45%	3.33%
State of OK	3.59%	2.99%

## City Comparison for Sales Tax collections - February 2024

City	Change from Feb 2023	Year-to-date % Change
Norman	-1.58%	-0.49%
OKC	2.32%	2.30%
Moore	-0.90%	-1.96%
Edmond	1.13%	0.58%
Midwest City	-1.64%	-0.58%
Tulsa	-0.35%	3.05%
Lawton	13.18%	10.39%
State of OK	n/a	n/a

## City Comparison for Sales Tax collections - September 2023

City	Change from Sep 2022	Year-to-date % Change
Norman	-6.06%	-0.99%
OKC	-0.66%	2.86%
Moore	-5.68%	-3.97%
Edmond	-5.77%	-1.19%
Midwest City	-14.96%	-1.73%
Tulsa	4.90%	4.12%
Lawton	11.81%	6.12%
State of OK	-0.06%	1.98%

## City Comparison for Sales Tax collections - March 2024

City	Change from Mar 2023	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

## City Comparison for Sales Tax collections - October 2023

City	Change from Oct 2022	Year-to-date % Change
Norman	-0.07%	-0.75%
OKC	3.07%	2.91%
Moore	-0.85%	-3.21%
Edmond	2.14%	-0.36%
Midwest City	0.62%	-1.15%
Tulsa	3.87%	4.05%
Lawton	18.23%	9.16%
State of OK	1.63%	1.90%

## City Comparison for Sales Tax collections - April 2024

City	Change from Apr 2023	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

## City Comparison for Sales Tax collections - November 2023

City	Change from Nov 2022	Year-to-date % Change
Norman	-1.93%	-0.99%
OKC	2.67%	2.86%
Moore	-0.30%	-2.65%
Edmond	9.30%	1.46%
Midwest City	2.82%	-0.41%
Tulsa	4.68%	4.18%
Lawton	9.93%	9.31%
State of OK	0.95%	1.71%

## City Comparison for Sales Tax collections - May 2024

City	Change from May 2023	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		

## City Comparison for Sales Tax collections - December 2023

City	Change from Dec 2022	Year-to-date % Change
Norman	0.86%	-0.69%
OKC	-2.36%	1.98%
Moore	-3.58%	-2.80%
Edmond	-3.51%	0.63%
Midwest City	-0.35%	-0.40%
Tulsa	1.31%	3.69%
Lawton	7.44%	9.00%
State of OK	-2.12%	1.06%

## City Comparison for Sales Tax collections - June 2024

City	Change from June 2023	Year-to-date % Change
Norman		
OKC		
Moore		
Edmond		
Midwest City		
Tulsa		
Lawton		
State of OK		