MINUTES
LAWTON METROPOLITAN PLANNING ORGANIZATION TRANSPORTATION POLICY BOARD
3RD FLOOR CONFERENCE ROOM
November 19, 2024

Minutes of the Lawton Metropolitan Planning Organization Policy Board special meeting held November 19, 2024, in the 3rd Floor Conference Room, City Hall, 212 SW 9th Street, Lawton, Oklahoma.

The agenda for the meeting was posted on the bulletin board in City Hall in compliance with the Oklahoma Open Meeting Act.

The meeting was called to order at 11:00 am by Chairman Stan Booker.

ROLL CALL

MEMBERS PRESENT:	Stan Booker, City of Lawton Mayor David Denham, City Planning Commission, Chairman ** Bryce Lawson, ODOT Engineer, District VII George Gill, City of Lawton, Council Steve LaForge, ODOT, District Transportation Commissioner Kelly Harris. City of Lawton, Council Johnny Owens,Comanche County Commissioner,Central District David Madigan, Lawton-Ft. Sill Regional Airport Authority
MEMBERS ABSENT:	Allan Hampton, City of Lawton, Transit Trust Isaac Akem, FHWA * Laura Chaney, ODOT Multimodal and Planning Division * Oklahoma State Senator * Oklahoma House of Representative Member * Marc Oliphant, Federal Transit Administration Region VI * Fort Sill Commanding General *
ALSO PRESENT:	Christina Ryans-Huffer, Recording Secretary Christine James, Director of Planning John Andrews, City Attorney Jonathan Stone, Transportation Planner Hope Davis, Transportation Planner Susan Schlecht, Accountant City of Lawton Finance Department Jonathan Whitehurst, Kimley-Horn Consultant Robert Turner, CPA Devon Westbrook, ODOT, MPO Coordinator Britany Gosney, LATS Ansara Young, LATS

*Non-Voting Member

<u>** Arrived at 11:04 am</u>

Verify posting of meeting.

The meeting was posted on November 13, 2024, at 1:52 pm by Ashton Wall, City Clerk's Office.

Introductions.

All attendees gave introductions.

1. **Consider approving minutes from the special scheduled meeting held on October 15, 2024.**

   Motion by Denham, **Second** by Owens to approve minutes from the special scheduled meeting held on October 15, 2024 **Aye:** Denham, Lawson, Gill, Harris, LaForge, Owens, Madigan, Booker **Nay:** None **Motion Passed 8-0**

2. **Consider approving the Annual Meeting Notice for calendar year 2025, allowing for floor amendments if necessary.**

   Motion by Gill, **Second** by Harris to approve the Annual Meeting Notice for calendar year 2025 with the floor amendment to delete the December 16, 2025 from the calendar **Aye:** Lawson, Gill, Harris, LaForge, Owens, Madigan, Booker, Denham **Nay:** None **Motion Passed 8-0**

BUSINESS

3. **Hold a public hearing and consider approving a resolution adopting the 2050 Metropolitan Transportation Plan (MTP).**

   The metropolitan transportation plan (MTP) is reviewed and updated every five years and covers at least a 20-year planning horizon. The 2045 Metropolitan Transportation Plan, the previous MTP, was approved on December 10, 2019, by the LMPO Transportation Policy Board. The 2050 MTP incorporates federal mandates from the Infrastructure Investment and Jobs Act (IIJA) including performance measures.

   The FY 2024 Unified Planning Work Program focused on developing the 2050 Metropolitan Transportation Plan (MTP) with the help of consultant Kimley-Horn, who was contracted on January 5, 2024. Kimley-Horn outlined their plan and public responses have been collected, surpassing the February 6, 2024, goal of 500 responses. This feedback along with the travel demand model created by Kimley-Horn helped prioritize projects within the MTP.

A notice was published in the Lawton Constitution on September 22, 2024, informing the public that the comment period for the Draft MTP ran from Monday, September 23, 2024, through Friday, November 1, 2024, and advising the public of the three opportunities to meet with Staff to discuss the draft plan and provide comments. Combined with the website, we received 10 comments and 249 views on the MTP website during the comment period. For the entirety of the project the website received 2,388 views.

Staff have compiled comments and feedback and instructed Kimley-Horn on edits to the MTP based on the gathered information. A list of these edits is provided for review. The draft 2050 Metropolitan Transportation Plan (MTP) and the list of edits from the draft that went for public review have been included in this packet and will be available at the meeting. Kimley-Horn is also attending to address any questions the Committee may have.

A notice of public hearing was published in The Lawton Constitution on September 22, 2024.

The Transportation Technical Committee Recommended approval at their November 5, 2024 meeting.

Whitehurst provided an overview of 2050 Metropolitan Transportation Plan with the list of the final edits for review and approval.

Booker opened the Public hearing and seeing no one the Public hearing was closed.

Motion by Gill. **Second** by Denham to approve a resolution adopting the 2050 Metropolitan Transportation Plan (MTP) **Aye:** Gill, Harris, LaForge, Owens, Madigan, Booker, Denham, Lawson **Nay:** None **Motion Passed 8-0**

4. Receive a presentation from Robert D. Turner, CPA on the LMPO audit for the period beginning July 1, 2023, and ending June 30, 2024, and consider accepting the audit.

Robert Turner, CPA presented the LMPO Audit for the period of July 1, 2023, and ending June 30, 2024. This report will be a part of these minutes and filed with the City Clerk's Office.

Motion by Harris. **Second** by Madigan to accept the LMPO audit for the period beginning July 1, 2023, and ending June 30, 2024 **Aye:** Harris, LaForge, Owens, Madigan, Booker, Denham, Lawson, Gill **Nay:** None **Motion Passed 8-0**

5. Consider approving a letter to the Oklahoma Department of Transportation stating the LMPO's choice to support the target numbers established by ODOT for the 2025 Safety Targets and authorize the Director to sign.

23 CFR 490 addresses requirements regarding the creation, monitoring, and reporting of performance measures. The Oklahoma Department of Transportation has established safety targets for 2025. The Lawton Metropolitan Planning Organization may either support the numbers that ODOT has established or create targets independently.

Attached are tables showing the ODOT proposed targets. Staff recommended the LMPO support the numbers established by ODOT. The response to ODOT is due by March 28, 2025.

The Transportation Technical Committee recommended approval at their November 5, 2024 meeting.

Motion by Denham. **Second** by Harris approve a letter to the Oklahoma Department of Transportation stating the LMPO's choice to support the target numbers established by ODOT for the 2025 Safety Targets and authorize the Director to sign **Aye:** Harris, LaForge, Owens, Madigan, Booker, Denham, Lawson, Gill **Nay:** None **Motion Passed 8-0**

6. Receive a presentation regarding the Lawton Area Transit System (LATS) Transit Asset Management Plan (TAM Plan), provide comments and consider directing staff to agenda an item to support the outlined goals.

In April of 2019, LATS presented their new TAM Plan, this document outlined specific goals for the transit system, and the Policy Board adopted these goals. LATS has updated the plan each year, however the goals have not significantly changed. The goals outlined in the LATS TAM Plan updated in October 2024 are as follows:

1. Measure accidents per 100,000 revenue miles by mode (Fixed route, Para transit, and all non-revenue vehicles). The number of at fault accidents is expected to be decreased by 10% each year.
2. Monitor maintenance of vehicles and ensure no vehicles are out of service for more than 30 days in a row.
3. Breakdowns on route - No more than 5 missed runs in a 30 day period.
4. Start process of replacing vehicles that are past there ULB within the next 2 years. A City of Lawton Transit Master Plan is being developed to help give a detailed description of the process for replacing vehicles over the next 5-10 years.

The MPO is not required to take action as long as the goals have not changed, however, at its November 5, 2024, meeting the Transportation Technical Committee recommended that the LMPO take action to formally state the LMPO supports the goals since it has been 5 years.

Motion by Owens, **Second** by Harris to direct staff to agenda an item to support the outlined goals **Aye:** LaForge, Owens, Madigan, Booker, Denham, Lawson, Gill, Harris **Nay:** None **Motion Passed 8-0**

7. Consider directing staff to prepare a call for projects to be issued for the Lawton MPO Study Area for Congestion Mitigation and Air Quality (CMAQ) grant eligible projects funded by the LMPO CMAQ grants for FY 24-26.

The LMPO receives $150,000 in CMAQ grant funds each year. This combined with the 20% local match provides funds for the Air Quality Awareness campaign, Air Alert Days, staff time for both, supplies, and a CMAQ eligible project that is programed in the Unified Plan Work Program (UPWP) each year. Past CMAQ projects chosen by the Policy Board have included upgrading traffic signals, an alternative fuel study for the Lawton Area Transit System, and a traffic flow study for a segment of Gore Boulevard. The budget for these projects each year is typically $125,000 ($100,000 CMAQ, and $25,000 local match).

ODOT has encouraged the LMPO to create a more open process for project selection, and Staff is recommending that the LMPO issue a call for projects for the $100,000 in CMAQ funds each year. Because of delays with the Traffic Flow Study (that used FY 23 CMAQ funds) FY 24 and FY 25 CMAQ funds have only been allocated to the air quality campaign, ozone readings, staff time and supplies, no project has been selected. ODOT has approved the issuing of a call for projects for FY 24-FY 27 CMAQ funds. The Transportation Technical Committee Recommended only issuing a call for projects for FY24-26 and issuing another call for projects next winter for FY 27. The process needs to start in the winter to ensure time for project selection before the budgeting process starts.

Staff would like direction on the priorities of the LMPO for the use of CMAQ funds. The projects must be compliant with 23 USC 149(b), and the projects cannot be started before the funds for that fiscal year are programed in the UPWP. This will require a FY 25 UPWP amendment to include the selected project(s) for FY 24 and FY 25 funds. FY 26 funds will be included in the FY26 UPWP when drafted.

Motion by Gill, **Second** by Harris to utilize the funds in the Gore Boulevard Corridor Study on light synchronization and/or equipment for that area for FY 24-25 **Aye:** Owens, Madigan, Booker, Denham, Lawson, Gill, Harris, LaForge **Nay:** None **Motion Passed 8-0**

8. Hold a public hearing and consider approval of a resolution adopting Amendment 2 to the Federal Fiscal Years 2024, 2025, 2026, and 2027 Transportation Improvement Program for the Lawton Metropolitan Area Transportation Study area.

The Transportation Improvement Program (TIP) is a prioritized, fiscally-constrained, and multi-year list of federally-funded, multimodal transportation projects and operations in the Lawton Metropolitan Area Transportation Study (LMATS) area. Under federal law, the TIP must cover at least a four-year program of projects.

The purpose of the TIP is to identify all transportation projects receiving federal transportation or transit funding within the LMATS area. It is also to ensure coordination of transportation improvements by local, state, and federal agencies. In addition, projects in the TIP must be prioritized at the local level and have clearly identified funding sources.

LATS has been awarded a grant in the amount of $6,116,854 for Fixed Route Transit Vehicles and has requested that this be added to the TIP. In addition to updating the following items the text of the document has been updated to reflect changes and updates in current plans. This amendment updates:

Road Projects	Year	Change
State Highway 7 Bridge (East Cache Creek)	FFY26	Updated Year and Funding Amount
I-44 Bridge Rehabilitation (Wolf Creek)	FFY26	Updated Funding Amount

Transit Projects	Year	Change
Fixed Route Vehicles	FFY25	Added grant for new fixed route vehicles

The public review and comment period began on November 1, 2024. Notice of public hearing was published in *The Lawton Constitution* on November 3, 2024.

The Technical Committee recommended approval at its meeting held November 5, 2024.

Booker opened the Public hearing and seeing no one closed the Public hearing.

Motion by Gill. **Second** by Harris approval of a resolution adopting Amendment 2 to the Federal Fiscal Years 2024, 2025, 2026, and 2027 Transportation Improvement Program for the Lawton Metropolitan Area Transportation Study area **Aye:** Madigan, Booker, Denham, Lawson, Gill, Harris, LaForge, Owens **Nay:** None **Motion Passed 8-0**

9. Consider approving the 5303 Agreement with the Oklahoma Department of Transportation for FY 2025 and authorize the Chairman to sign.

The intent of this Agreement is to provide funding for the metropolitan transportation planning process within the Lawton Metropolitan Area (LMA) as identified in the Fiscal Year 2025 Unified Planning Work Program. This Agreement confirms that the LMPO will continue to maintain the "3 Cs" (comprehensive, continuing, and cooperative) transportation planning process in order to provide the most desirable multi-modal transportation system that is compatible with community goals and at minimum expense.

Funding of the transportation planning process for the LMA is from three sources: FHWA PL fund, FTA Section 5303 fund, and the local match. These federal funds will reimburse up to 80% of the work effort identified in the Unified Planning Work Program, and the remaining 20% of the work effort is provided by the City of Lawton.

This agreement is for Section 5303 transit planning funds.

The Transportation Technical Committee recommended approval at its November 5, 2024, meeting.

Motion by Harris, **Second** by Gill to approve 5303 Agreement with the Oklahoma Department of Transportation for FY 2025 and authorize the Chairman to sign **Aye:** Booker, Denham, Lawson, Gill, Harris, LaForge, Owens, Madigan **Nay:** None **Motion Passed 8-0**

Reports or Comments.

Federal Highways

None

ODOT

Lawson reported the Rogers Lane project is still on going. The Contractor is working on the outside lanes between 52nd Street and 32nd Street. We are anticipating having both lanes in each direction opened up for the Thanksgiving holiday. We are still looking at late winter, early spring for completion.

Lawson added the Gore Pedestrian Bridge Contractor poured the concrete bridge deck early this morning. That project is on track for January-February 2025 completion.

LaForge commented when we did the budget for this year ODOT didn't have any new projects statewide due to inflation, it took the entire year's funding.

Fort Sill

None

Lawton Fort Sill Regional Airport

None

LMPO Director

None

LMPO Finances

Susan Schlecht stated financial report through October 31, 2024.

See attached Report.

City of Lawton Engineering

None

Comments from the public.

None

Adjournment.

Motion by Owens, **Second** by Harris to adjourn the meeting **Aye:** Booker, Denham, Lawson, Gill, Harris, LaForge, Owens, Madigan **Nay:** None **Motion Passed 8-0**

With no further business the meeting was adjourned at 11:44 am.

These meeting minutes were approved by the LMPO Policy Board members at their meeting on March 4, 2025.

Stan Booker

Chairman

LAWTON METROPOLITAN PLANNING ORGANIZATION
A Component Unit of the City of Lawton

Audited Financial Statements

June 30, 2024

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CHRISTOPHER C. TURNER CPA PLLC

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LAWTON OK

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CHRISTOPHER C. TURNER CPA PLLC
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INDEPENDENT AUDITORS' REPORT

To the Trustees of
The Lawton Metropolitan Planning Organization
Lawton, Oklahoma

Opinion

We have audited the accompanying financial statements of Lawton Metropolitan Planning Organization (LMPO), which comprise the statement of net position as of June 30, 2024 and the related statements of revenues, expenses and changes in net position 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 net position of Lawton Metropolitan Planning Organization as of June 30, 2024 and the changes in its net position 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Lawton Metropolitan Planning Organization 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 Lawton Metropolitan Planning Organization'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 objective is 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 auditors' 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 Lawton Metropolitan Planning Organization'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Lawton Metropolitan Planning Organization'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.

Other Matters

The Lawton Metropolitan Planning Organization has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated November 10, 2024, on our consideration of Lawton Metropolitan Planning Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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 Lawton Metropolitan Planning Organization's internal control over financial reporting and compliance.

Christopher C. Turner

Christopher C. Turner CPA PLLC
November 10, 2024

LAWTON METROPOLITAN PLANNING ORGANIZATION
A Component Unit of the City of Lawton
Statement of Net Position
As of June 30, 2024

ASSETS

Current Assets		
Cash and Cash Equivalents	$ 264,221	
Accounts Receivable	229,116	
Total Current Assets		$ 493,337
Noncurrent Assets		
Office Furniture and Equipment	17,674	
Less: Accumulated Depreciation	(16,085)	
Total Noncurrent Assets		1,589
TOTAL ASSETS		$ 494,926

LIABILITIES AND NET POSITION

Current Liabilities		
Accounts Payable	$ 126,085	
Total Current Liabilities		$ 126,085
Non Current Liabilities		
Payable to City of Lawton	283,435	
Total Non Current Liabilities		283,435
Total Liabilities		$ 409,520
Net Position		
Net Investment in Capital Assets	1,589	
Unrestricted Net Position	83,817	
Total Net Position		85,406
TOTAL NET POSITION		$ 85,406

See notes to the financial statements.

LAWTON METROPOLITAN PLANNING ORGANIZATION
A Component Unit of the City of Lawton
Statement of Revenue, Expense and Changes in Net Position
For the Year Ending June 30, 2024

Operating Revenues		
Intergovernmental:		
Oklahoma Department of Transportation		$ 409,097
Operating Expenses		
Depreciation	$ 1,911	
Labor	5,596	
Professional Services	336,876	
Public Notice	277	
Public Service Announcements	34,333	
Reimbursement to the City of Lawton	30,250	
Supplies	611	
Travel and Training	104	
Website	1,050	
Total Operating Expenses		411,008
Operating Income (Loss)		(1,911)
Nonoperating Revenues		
Interest Income	191	
Total Nonoperating Revenues		191
Change in Net Position		(1,720)
Net Position Beginning of Year		87,126
Net Position End of Year		$ 85,406

See notes to the financial statements.

LAWTON METROPOLITAN PLANNING ORGANIZATION

A Component Unit of the City of Lawton

Statement of Cash Flow

For the Year Ending June 30, 2024

Cash Flows from Operating Activities				
Receipts from Oklahoma Department of Transportation	$	407,722		
Payments to City of Lawton		-		
Payment to Other Vendors		(324,752)		
Net Cash Provided by Operating Activities			$	82,970
Cash Flows from Investing Activities				
Investment Income				191
Net Cash Provided by Investing Activities				191
Net Increase (Decrease) in Cash and Cash Equivalents				83,161
Cash and Cash Equivalents - June 30, 2023				181,060
Cash and Cash Equivalents - June 30, 2024			$	264,221

Reconciliation of Operating Income (Loss) to Net Cash Used by Operating Activities:

Operating Income (Loss)	$	(1,911)
Adjustments to Reconcile Operating Income to Cash Provided by Operating Activities:		
Depreciation		1,911
Changes in Assets and Liabilities:		
Increase Accounts Receivable		(1,375)
Increase Accounts Payable		54,095
Increase Payable to the City of Lawton		30,250
Net Cash Provided (Used) by Operating Activities	$	82,970

See notes to the financial statements.

1. Reporting Entity

The Lawton Metropolitan Planning Organization (LMPO) is federally designated Metropolitan Planning Organization for the Lawton Urbanized Area, as defined by the 2000 U.S. Census. It was established by the Federal Highway Act of 1962 to assure that a continuing, cooperative, and comprehensive transportation planning process takes place that results in the development of plans, programs, and projects that consider all transportation modes and supports the goals of the community. The financial statements of LMPO are included as a component unit in the reporting entity financial report of the City of Lawton, Oklahoma.

The LMPO membership consists of elected local officials, officials of public agencies that administer or operate major modes of transportation in the metropolitan area, and appropriate State officials. The planning and program management functions are administered and implemented by the City of Lawton's Planning Division, which provides staff, technical and clerical support, and is also designated as the LMPO secretary.

2. Summary of Significant Accounting Policies

This report is prepared in conformity with U.S. Generally accepted Accounting Principles (GAAP) and the provisions of Government Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements for State and Local Governments*. GASB Statement No. 34 establishes standards for external financial reporting for all state and local governmental entities which include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position and a Statement of Cash Flows.

Basis of Accounting – The Organization is considered a proprietary component unit of the City of Lawton. The financial statements have been prepared on the accrual basis of accounting whereby revenues are recognized when earned and expenditures are recognized when incurred. The Statement of Revenues, Expenses, and Changes in Net Position is a statement of financial activities related to the current reporting period.

Government –wide Financial Statements -- The adopted GASB Statements require that the overall financial condition of the Organization be displayed in three entity-wide financial statements. These are the Statement of Net Position, the Statement of Revenues, Expenses, and Changes in Net Position, and the Statement of Cash Flows. These include all financial activity of the Organization.

2. Summary of Significant Accounting Policies (Continued)

GASB Statement No. 34 requires that the Statement of Net Position classify Net Position into three components: net investment in capital assets, restricted, and unrestricted. These classifications are defined as follows:

Net Investment in Capital Assets -- This component of Net Position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of debt attributable to the unspent proceeds are not included in the calculation of investment in capital assets, net of related debt. Rather, that portion of the debt is included in the Net Position component as the unspent proceeds.

Restricted Net Position -- This component of Net Position consists of constraints placed on net asset use through external restrictions imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provision or enabling legislation.

Unrestricted Net Position -- This component of Net Position consists of those Net Position that do not meet the definition of "restricted" or "net investment in capital assets, net of related debt."

Use of Estimates -- Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets, liabilities and Net Position, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Cash and Cash Equivalents -- the Organization considers all highly liquid debt instruments with original maturities of 90 days or less to be cash equivalents. Cash balances are maintained at one financial institution.

Investments -- All investments are recorded at fair value.

2. Summary of Significant Accounting Policies (Continued)

Capital Assets -- Acquisitions of property and equipment with a useful life of more than one year are recorded as additions to capital assets. Depreciation of property and equipment has been calculated on the estimated useful lives using the straight-line method and a 5 to 10 year life.

Operating and Nonoperating Revenue and Expenses – The proprietary fund financial statements distinguish operating revenues from nonoperating items. Operating revenues and expenses are those that result from providing services associated with the principal activities of the respective fund. Nonoperating revenues and expenses are all those that do not meet the criteria described previously.

Statements of Cash Flows -- The accompanying financial statements include a Statement of Cash Flows which is presented using the direct method.

Income Tax Status -- the Organization qualifies as an organization exempt from income taxes. As a government instrumentality, no provision has been made for federal or state income taxes.

3. Deposits and Deposit Risk

The Lawton Metropolitan Planning Organization is governed by the deposit and investment limitations of state law. The Organization held the following deposits at June 30, 2024 and reported at fair value, are as follows:

Type	Carrying Value
Demand Deposits	$ 264,221
Time Deposits	0
	264,221
Investments	0
Total Deposits & Investments	$ 264,221

Custodial Credit Risk – Deposits in financial institutions, reported as components of cash and cash equivalents at June 30, 2024 were $264,221. The Organization had $14,221 deposited in excess of the FDIC limit.

3. Deposits and Deposit Risk (continued)

Investment Interest Rate Risk – The Organization has no normal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

a. Direct obligations of the U. S. Government, its agencies and instrumentalities to which the full faith and credit of the U. S. Government is pledged, or obligations to the payment of which the full faith and credit of the State is pledged.

b. Certificates of deposit or savings accounts that are either insured or secured with acceptable collateral with financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.

Concentration of Investment Credit Risk – The Organization places no limit on the amount it may invest in any one issuer.

4. Accounts Receivable

LMPO receives its funding from the Oklahoma Department of Transportation through three contracts. These contracts provide for reimbursement of 80% of auditable costs as submitted by LMPO on a monthly basis. The City of Lawton is responsible for 20% of the costs. As of June 30, 2024, the Oklahoma Department of Transportation owed LMPO the following:

Contract		Amount
FHWAPL Funds		$ 273,015
FTA 5303 Funds		93,616
CMAQ		42,466
	Total	$ 409,097

5. Capital Assets

During the year ended June 30, 2024, the following changes in capital assets occurred:

	Balance 6/30/23	Additions	Deletions	Balance 6/30/24
Furniture & Equipment	$ 17,674	$ -	$ -	$ 17,674
Less Accumulated Depreciation	14,174	1,911	-	16,085
Total Capital Assets	$ 3,500	$ (1,911)	$ -	$ 1,589

6. Accounts Payable

Accounts payable consist of amounts due to vendors and amounts due to the City of Lawton. The City of Lawton and the Lawton Metropolitan Planning Organization have signed a Memorandum of Understanding to outline the responsibilities of each party in relation to the contracts that LMPO has entered into with the Oklahoma Department of Transportation.

7. Subsequent Events

The Organization has evaluated subsequent events through November 10, 2024 the date which the financial statements were available to be issued.

8. Related Party Transactions

LMPO has three Memorandums of Understanding with the City of Lawton, Oklahoma. The City of Lawton allocated the following funds for each Memorandum of Understanding as follows:

Funds Available for Fiscal Year June 30, 2024	
FHWA PL Funds	$ 350,000
CMAQ	$ 150,000
FTA	$ 42,471

City of Lawton employees provide shared services to LMPO. The amount of shared services for which the LMPO owed to the city at June 30, 2024 is $283,435.

9. Concentrations

LMPO is dependent upon agreements with the City of Lawton and funding from the Oklahoma Department of Transportation (and the related Federal programs). These programs could be reduced or discontinued in future years with significant negative impact to LMPO.

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

To the Trustees of
The Lawton Metropolitan Planning Organization

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 statement of net position and the related statements of revenues, expenses and changes in net position and cash flows of the Lawton Metropolitan Planning Organization as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the Lawton Metropolitan Planning Organization's basic financial statement and issued our report thereon dated November 10, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Lawton Metropolitan Planning Organization's control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Lawton Metropolitan Planning Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Lawton Metropolitan Planning Organization'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 the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal controls described in the accompanying schedule of findings and responses that as item 2024-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lawton Metropolitan Planning Organization'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 test disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2024-001.

Lawton Metropolitan Planning Organization Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Lawton Metropolitan Planning Organization's response to the finding identified in our audit and described in the accompanying corrective action plan. Lawton Metropolitan Planning Organization's 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.

Christopher C. Turner

Christopher C. Turner CPA PLLC
November 10, 2024

2024 -001 Deposits and Deposit Risk

Condition: Procedures were not in place to verify proper collateral for deposits with banks in excess of the FDIC insurance limit of $ 250,000.

Criteria: Procedures should be in place that provide reasonable assurance that banks are securing deposits with proper collateral for amounts deposited in excess of FDIC limit.

Effect: Because of this above mentioned weakness, the Organization had uninsured funds during the year and at the year end. The bank did not have proper collateral for these uninsured funds. The lack of proper collateral was not identified by the Organization in a timely manner.

Recommendation: Procedures should be established to insure that any deposits by the Authority in excess of the FDIC limit be properly collateralized.

Corrective Action: Management has reviewed internal control systems over deposit risks and has established proper collateral for uninsured funds. At the date of this report the Organization had proper collateral for all deposits in excess of the FDIC limit.

LAWTON METROPOLITAN PLANNING ORGANIZATION
as of OCTOBER 31 , 2024

BANK DEPOSITS

Claim Type/Month	Claim Date	Amount	Deposit Date
MPO 5303 040124 - 042824	August 1, 2024	20,733	October 11, 2024
	Total	20,733	

RECEIVABLES

Claim Type/Month	Claim Date	Amount	As of Date
MPO 5303 040124 - 042824	August 1, 2024	11,488	October 31, 2024
MPO 5305 042924 - 052624	August 5, 2024	864	
MPO 5303 052724 - 062324	August 5, 2024	595	
MPO 5303 062424 - 063024	August 5, 2024	194	
CMAQ JUL24	September 5, 2024	1,059	
FHWA-PL JUL24	September 5, 2024	8,999	
CMAQ AUG24	September 13, 2024	1,897	
FHWA-PL AUG24	September 20, 2024	6,272	
CMAQ SEP24	October 18, 2024	4,798	
FHWA-PL SEP24	October 18, 2024	6,963	
	Total	40,640	

OUTSTANDING CHECKS

Check Number	Invoice Date	Amount	As of Date
1872	July & August 31, 2024	49,815.00	October 31, 2024
1873	September 30, 2024	174.96	
1874	October 24, 2024	57.29	
1875	October 9, 2024	43.55	
1876	October 16, 2024	43.55	
1877	November 1, 2024	150.00	
1878	November 4, 2024	197.32	

Bank Balance as of 10/31/2024		345,404.42
Minus Outstanding Checks		(50,481.67)
Adjusted Cash Balance	$	294,922.75

Adjusted Cash Balance	$	294,922.75
Encumbered Funds-Kimley		(10,185.00)
HTG		(30,000.00)
Total Cash Available	$	254,737.75

List of Acronyms

MPO 5303	Metropolitan Planning Organization Transit Planning
CMAQ	Congestion Mitigation and Air Quality
FHWA PL	Federal Highway Administration Transportation Planning