

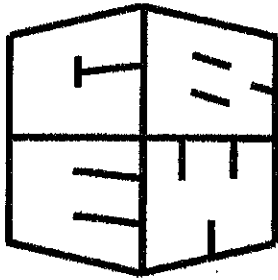
**SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma**

**BASIC FINANCIAL STATEMENTS
June 30, 2024**

**SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
Wewoka, Oklahoma**

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INDEPENDENT AUDITOR'S REPORT

September 25, 2024

Board of Trustees
Seminole County Educational Facilities Authority
Component Unit of Seminole County
Wewoka, Oklahoma

Opinions

We have audited the accompanying financial statements of the business-type activities of Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma, as of and for the year ended June 30, 2024, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects the financial position of the business-type activities of the Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma as of June 30, 2024, and the changes in financial position and cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma 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 these 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 the Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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 opinions. 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 the Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma'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 the Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma'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

Required Supplementary Information

The Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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 (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Seminole County Educational Facilities Authority
Component Unit of Seminole County
September 25, 2024

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2024, on our consideration of the Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and results of that testing, and not to provide an opinion on the effectiveness of the Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma'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 the Seminole County Educational Facilities Authority, component unit of Seminole County, Oklahoma's internal control over financial reporting and compliance.

CBEW Professional Group, LLP

CBEW Professional Group, LLP
Certified Public Accountants
Cushing, Oklahoma

SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma

STATEMENT OF NET POSITION
June 30, 2024

	<u>June 30, 2024</u>
Assets:	
Cash and investments:	
Cash and cash equivalents (Note 1)	\$ 16,136
Capital assets:	
Land and work in process	-
Less accumulated depreciation	<u>-</u>
Total assets	<u>16,136</u>
Deferred outflows of resources:	
Total deferred outflows	<u>-</u>
Liabilities:	
Accounts payable	-
Revenue bonds payable (Note 3)	-
Non-current liabilities:	
Revenue bonds payable (Note 3)	<u>-</u>
Total liabilities	<u>-</u>
Deferred inflows of resources:	
Total deferred inflows	<u>-</u>
Net position:	
Net investment in capital assets	-
Restricted	-
Unrestricted	<u>16,136</u>
Total net position	<u><u>\$ 16,136</u></u>

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

**SSEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma**

**STATEMENT OF ACTIVITIES
For the Fiscal Year Ending June 30, 2024**

	June 30, 2024
Revenues:	
Administrative fee income	\$ 9,001
Rent income	<u>-</u>
Total revenues	<u>9,001</u>
Expenses:	
Audit fee	6,300
Miscellaneous	<u>-</u>
Total expenses	<u>6,300</u>
Operating income (loss)	<u>2,701</u>
Other income and expense:	
Interest income	-
Trustee fees	<u>-</u>
Total other income and expense	<u>-</u>
Net income (loss)	2,701
Net position - beginning of year	<u>13,435</u>
Net position - end of year	<u><u>\$ 16,136</u></u>

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

SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma

STATEMENT OF CASH FLOWS
For the Fiscal Year Ending June 30, 2024

	June 30, 2024
Cash flows from operating activities:	
Cash received from sales taxes	\$ 9,001
Cash payments to suppliers for goods and contractors and other services	<u>(6,300)</u>
Net cash provided by operating activities	<u>2,701</u>
Cash flows from noncapital financing activities:	
Miscellaneous income	-
Net changes in restricted assets	<u>-</u>
Net cash provided (used) for noncapital financing activities	<u>-</u>
Cash flows from investing activities	
Interest income	<u>-</u>
Net cash provided (used) by investing activities	<u>-</u>
Cash flows from financing activities:	
Acquisition and construction of capital assets	-
Principal paid on debt	-
Trustee fees	<u>-</u>
Net cash provided (used) for capital and related financing activities	<u>-</u>
Net increase (decrease) in cash	2,701
Cash and cash equivalents at beginning of year	<u>13,435</u>
Cash and cash equivalents at end of year	<u>\$ 16,136</u>
Reconciliation of operation income to net cash provided by operating activities:	
Operating income (loss)	\$ <u>2,701</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	-
Change in assets and liabilities:	
Increase (decrease) in accounts payable	<u>-</u>
Total adjustments	<u>-</u>
Net cash provided by operating activities	<u>\$ 2,701</u>

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

**SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Management

Seminole County Educational Facilities Authority, a component unit of Seminole County, Oklahoma (SCEFA) is a public trust created March 28, 2016 under the authority and pursuant to the provisions of Title 60, Oklahoma Statutes 2001, Sections 176-180.3, as amended and supplemented in the Oklahoma Trust Act. SCEFA was created generally to promote the development of educational activities within the County, and is exempt from State and Federal income taxes. The Authority issued 2016 and 2017 Series Bonds for the purpose of acquiring school buildings, school furniture, fixtures and equipment, and school sites.

SCEFA by virtue of common control and dependence is a component unit of Seminole County, Oklahoma. SCEFA has a three-member board was appointed by the Board of County Commissioners to serve as Trustees of the Authority. Seminole County maintains beneficial interest in SCEFA. The financial activities of Seminole County and its other component units are not included in the financial statements of SCEFA.

The financial statements present only the Seminole County Educational Facilities Authority and do not purport to, and do not, present the financial position of Seminole County, Oklahoma, as of June 30, 2024.

B. Measurement Focus, Basis of Accounting and Basis of Presentation – Fund Accounting

The accounts of the SCEFA are organized as a proprietary fund that is considered to be a separate accounting entity. The operations of the fund are summarized by providing a separate set of self-balancing accounts that include its assets, liabilities, net position, revenues and expenses. A proprietary fund is used to account for operations that are financed in a manner similar to private business enterprises where the costs (expenses, including depreciation) of providing facilities is financed through sales taxes. Funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and liabilities (whether current or non-current) are included in the balance sheet.

Financial activity is accounted for on the flow of economic resources measurement focus using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

C. Assets, Liabilities and Equity

1. Deposits and Investments

Oklahoma Statutes authorize SCEFA to invest in certificates of deposit, repurchase agreements, passbooks, bankers' acceptances, and other available bank investments provided that all deposits are fully covered by approved securities pledged to secure those funds. In addition, SCEFA can invest in direct debt securities of the United States unless law expressly prohibits such an investment.

For financial statement presentation and for purposes of the statement of cash flows, SCEFA's cash and cash equivalents are considered to be; cash on hand, demand deposits, and certificates of deposit with a maturity date of three months or less. Debt instruments with a maturity date of more than three months are considered to be investments.

Custodial Credit Risk

At June 30, 2024, SCEFA held unrestricted deposits of approximately \$16,136 at financial institutions. SCEFA's cash deposits, including interest-bearing certificates of deposit, are entirely covered by Federal Depository Insurance (FDIC) or direct obligation of the U.S. Government insured or collateralized with securities held by SCEFA or by its agent in SCEFA's name.

**SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities and Equity (Continued)

1. Deposits and Investments (Continued)

Investment Interest Rate Risk

SCEFA does not have a formal 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

SCEFA has no 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 deposits or savings accounts that are either insured or secured with acceptable collateral with in-state financial institutions, and fully insured certificates of deposit or savings accounts in out-of-state financial institutions.
- c. With certain limitation, negotiable certificates of deposit, prime bankers' acceptances, prime commercial paper and repurchase agreements with certain limitations.
- d. County, municipal or school district tax supported debt obligations, bond or revenue anticipation notes, money judgments, or bond or revenue anticipation notes of public trusts whose beneficiary is a county, municipality or school district.
- e. Notes or bonds secured by mortgage or trust deed insured by the Federal Housing Administrator and debentures issued by the Federal Housing Administrator, and in obligations of the National Mortgage Association.
- f. Money market funds regulated by the SEC and in which investments consist of the investments mentioned in the previous paragraphs (a.-d.).

The cash and investments held at June 30, 2024 are as follows:

Type	Weighted Average Maturity (Months)	Credit Rating	Market Value	Cost
Investments				
Money Market	N/A	AAAm	\$ 16,136	\$ 16,136
Total Investments			<u>\$ 16,136</u>	<u>\$ 16,136</u>

Concentration of Investment Credit Risk

SCEFA places no limit on the amount it may invest in any one issuer. SCEFA has the following of credit risk: 100% in Money Market funds (\$16,136).

**SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Assets, Liabilities and Equity (Continued)

2. Restricted Cash and Investments

The restricted bond fund cash and investments are the result of financial requirements of bond issues and consist of funds held in accounts with the Trustee bank. Under the terms and provisions of the Bond Indenture, these special accounts and reserve funds are maintained for the benefit of the holders of the bonds and are not subject to lien or attachment by any other creditors. These accounts and reserve funds are to be maintained so long as any bonds are outstanding. Monies contained in the accounts and reserve funds held by the Trustee are required to be continuously invested in authorized securities that mature not later than the respective dates when the funds shall be required for the purpose intended by the trust indenture.

3. Fair Value of Financial Instruments

SCEFA's financial instruments include cash and cash equivalents, temporary investments, interest receivable, interest payable and accounts payable. SCEFA's estimates of the fair value of all financial instruments do not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statement of net position. The carrying amount of these financial instruments approximates fair value because of the short maturity of these instruments.

4. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

5. Inventories

Inventories consist of minimal amounts of expendable supplies held for consumption. The costs of inventories are recorded as expenditures when purchased rather than when consumed.

6. Capital Assets

Additions to the buildings and equipment are recorded at cost or, if contributed property, at their estimated acquisition value at time of contribution. Repairs and maintenance are recorded as expenses; renewals and betterments are capitalized. The sale or disposal of fixed assets is recorded by removing cost and accumulated depreciation from the accounts and charging the resulting gain or loss to income. The Authority does not maintain a formal capitalization policy.

Depreciation for major movable equipment and building and improvements is computed on the straight-line method over useful lives of 5-20 years for equipment and 30 years for buildings and improvements.

SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

3. NON-COMMITMENT DEBT:

This debt is considered non-commitment (conduit) debt to the Authority since the debt payments are made solely from direct financing lease payments. Payments are made by the Sasakwa and Strother Public Schools to trustee banks that pay the bondholders. In the event of default by the Schools, the Authority has no obligation, legally and in substance, to make any payments on the debt since the lease receivable, financing agreements and mortgages on the property with the School are the security for the debt.

The Authority issued the lease revenue bonds reported below. The property, upon which the projects are located, together with improvements, is leased by the School District to the Authority and then subsequently subleased by the Authority back to the District. The bonds are secured by an assignment of the lease revenues and the property leased and subleased. Debt service on the bonds is payable solely from the lease revenues described above. The bond is only reported within the notes and not within the financial statements.

SCEFA's General Obligation Bonds Series 2016 were issued for acquiring school buildings, school furniture, fixtures and equipment, and school sites, for the benefit of the Sasakwa School District.

SCEFA's General Obligation Bonds Series 2017 were issued for acquiring school buildings, school furniture, fixtures and equipment, and school sites, for the benefit of the Strother School District.

SCEFA's non-commitment debt and amounts to be repaid are described below.

\$1,345,000 Series 2016 General Obligation Bond dated March 30, 2016 due in bi-annual installments of \$200,000 to \$260,000 through September 1, 2027.

\$2,595,000 Series 2017 General Obligation Bond dated October 9, 2017 due in annual installments of \$185,000 to \$255,000 through December 1, 2029.

The following is a summary of non-commitment debt transactions of SCEFA:

	Original Amount	Balance Outstanding 6/30/23	Issued	Retired, or Defeased During Year	Balance Outstanding 6/30/24
SCEFA					
Series 2016 Debt	\$ 1,345,000	\$ 725,000	\$ -	\$ (225,000)	\$ 500,000
Series 2017 Debt	2,595,000	1,615,000	-	(210,000)	1,405,000
Total	<u>\$ 3,940,000</u>	<u>\$ 2,340,000</u>	<u>\$ -</u>	<u>\$ (435,000)</u>	<u>\$ 1,905,000</u>

**SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma**

**NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024**

3. NON-COMMITMENT DEBT (Continued)

The annual debt service requirements to maturity, including principal and interest, for non-commitment debt are as follows:

Year Ending June 30,	Series 2017	Series 2016	Totals
2025	\$ 220,000	\$ -	\$ 220,000
2026	220,000	240,000	460,000
2027	230,000	-	230,000
2028	235,000	260,000	495,000
2029	245,000	-	245,000
2030	255,000	-	255,000
Total Liability	\$ <u>1,405,000</u>	\$ <u>500,000</u>	\$ <u>1,905,000</u>

4. RISK MANAGEMENT

SCEFA is exposed to various risks of loss related to general liability and torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Authority continues to carry commercial insurance for these risks, including general liability, property damage, and public officials' liability.

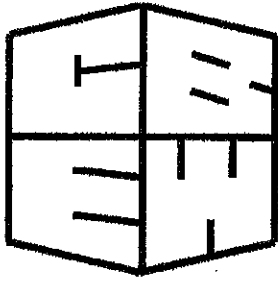
5. LEASE AGREEMENT

On March 30, 2016, SCEFA entered into a lease agreement with the Sasakwa School District. The lease term is for 1 year, with option to renew, and bi-annual payments ranging from \$200,000 to \$260,000 are due September 1 for every 2 years the lease is in effect. The school will retain the real property when the Series 2016 Bonds have been completely paid.

On October 9, 2017, SCEFA entered into a lease agreement with the Strother School District. The lease term is for 1 year, with option to renew, and annual payments ranging from \$185,000 to \$255,000 are due December 1 each year the lease is in effect. The school will retain the real property when the Series 2017 Bonds have been completely paid.

**SEMINOLE COUNTY EDUCATIONAL FACILITIES AUTHORITY
COMPONENT UNIT OF SEMINOLE COUNTY
Wewoka, Oklahoma**

**REPORT REQUIRED BY *GOVERNMENT AUDITING STANDARDS*
June 30, 2024**



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Jane Frazier, CPA – Charles E. Crooks, Jr., CPA – Trisha J. Rieman, CPA – Gabrielle Conchola, CPA

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

September 25, 2024

Board of Directors
Seminole County Educational Facilities Authority
Component unit of Seminole County, Oklahoma
Wewoka, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Seminole County Educational Facilities Authority, a component unit of Seminole County, Oklahoma, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Seminole County Educational Facilities Authority, a component unit of Seminole County, Oklahoma's basic financial statements, and have issued our report thereon dated September 25, 2024. Seminole County Educational Facilities Authority, a component unit of Seminole County, Oklahoma did not present the Management's Discussion and Analysis required by the Governmental Accounting Standards Board.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Seminole County Educational Facilities Authority, a component unit of Seminole County, Oklahoma'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Seminole County Educational Facilities Authority, a component unit of Seminole County, Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of Seminole County Educational Facilities Authority, a component unit of Seminole County, Oklahoma's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Seminole County Educational Facilities Authority, a component unit of Seminole County, Oklahoma'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

CBEW Professional Group, LLP

CBEW Professional Group, LLP
Certified Public Accountants
Cushing, Oklahoma