### Important

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 7-105.1 of Title 11.

This report details the funds available to the municipality and the use of those funds, including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending June 30, 2009. See supplementary instructions (coverage of this report) for information related to utilities and activities to be included in the report on page 3 of this document.

The report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.

For assistance in completing this report, please call the Office of the State Auditor at (401) 521-3424. When completed, please return this form to the Office of the State Auditor at the address below.

**Office of the Auditor and Inspector**
State of Oklahoma
2300 North Lincoln Blvd.
Room 100 State Capital
Oklahoma City, OK 73105

(Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.)

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### Part I: Tax Revenues

**Items 1-3** — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest.

Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount (Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Property taxes — General fund, building fund, and sinking fund</td>
<td>T01</td>
</tr>
<tr>
<td>2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or services, or as an amount per unit sold (gallon, package, etc.). Report only those taxes imposed by your government. Shares of taxes imposed by another government are to be reported under part IA.</td>
<td></td>
</tr>
<tr>
<td>a. General sales tax</td>
<td>T01</td>
</tr>
<tr>
<td>b. Franchise fee or tax</td>
<td>T01</td>
</tr>
<tr>
<td>c. Cigarette tax</td>
<td>T01</td>
</tr>
<tr>
<td>d. Hotel/Motel</td>
<td>T01</td>
</tr>
</tbody>
</table>

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### Part IA: Intergovernmental Revenue

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as “Tax Revenues” in part I, any taxes imposed by your government which were collected for it by another government.

<table>
<thead>
<tr>
<th>Purpose for which received</th>
<th>From State (a)</th>
<th>From other local governments (b)</th>
<th>From Federal Government (directly) (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>1. Alcoholic beverage tax</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>2. Street and highways</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>3. Health or hospital</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>4. Grants received for water utilities</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>5. Grants received for waste water utilities</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>6. Grants received for housing, economic, and community development</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>7. Airports</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>8. Mass transit rail and/or bus system</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>9. Grants received for transportation</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
<tr>
<td>10. All Other (From State — code C30; From Federal Government — Code B30)</td>
<td>C30</td>
<td>D30</td>
<td>B30</td>
</tr>
</tbody>
</table>

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### Part II: Other Revenues — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount (Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.</td>
<td></td>
</tr>
<tr>
<td>a. Water supply system</td>
<td>A31</td>
</tr>
<tr>
<td>b. Electric power system</td>
<td>A32</td>
</tr>
<tr>
<td>c. Gas supply system</td>
<td>A33</td>
</tr>
<tr>
<td>d. Transit</td>
<td>A34</td>
</tr>
</tbody>
</table>

---

2. Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in Item 1) and exclusive of amounts received from other governments.

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount (Dollars)</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Sewerage charges</td>
<td>A35</td>
</tr>
<tr>
<td>b. Refuse collection charges</td>
<td>A36</td>
</tr>
<tr>
<td>c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicare and amounts for hospital purposes received from other governments.</td>
<td>A37</td>
</tr>
</tbody>
</table>
Part IB OTHER REVENUES — Other than tax and intergovernmental revenues — Continued

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

2. Other sales and service revenue — Continued

<table>
<thead>
<tr>
<th>Amount (Omit cents)</th>
<th>Amount (Omit cents)</th>
</tr>
</thead>
<tbody>
<tr>
<td>d. Recreation charges (swimming, golf, auditoriums, etc.)</td>
<td>A21</td>
</tr>
<tr>
<td>e. Airports — include rentals and gross sales of gas and oil.</td>
<td>A21</td>
</tr>
<tr>
<td>f. Parking facilities (parking lots, garages, parking meters)</td>
<td>A20</td>
</tr>
<tr>
<td>g. Municipal housing project rentals (gross)</td>
<td>A20</td>
</tr>
</tbody>
</table>

3. Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.). Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 7.

4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including proceeds from sale of property, including property sold to other governments.

5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.

6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.

7. Repayments — Compensation or portion of proceeds from extraction of natural resources such as oil.

8. Fines and forfeitures — City or town share only.

9. Private donations

10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee’s contributions to, and interest earnings of, any employee pension fund.

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III. Enter below all amounts expended during the fiscal year for the purposes listed (net all interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc. Exclude: (1) capital outlay (report in columns (c) and (d)); (2) amounts paid to other governments (report in part III).

Column (b) — Enter in the appropriate functional category direct expenditures for supplies, materials, and contractual services.

Column (c) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

<table>
<thead>
<tr>
<th>PURPOSE</th>
<th>EXPENDITURES BY PURPOSE AND TYPE</th>
<th>CAPITAL OUTLAY</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Personal services (a)</td>
<td>Operations and maintenance (b)</td>
</tr>
</tbody>
</table>

GOVERNMENTAL ADMINISTRATION

1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing).

2. Judicial and legal — All municipal court and court-related activities including judges, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).

3. Central administration — City council, departmental directors, city manager, city clerk’s office, recorder, planning, zoning, and personnel.

HEALTH AND WELFARE

4. Social services

5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 1.

6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs.

7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.

8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.

TRANSPORTATION

1. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22.

2. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis.

3. Municipal airports

4. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters)

PUBLIC SAFETY

5. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; automobile inspection, traffic inspectors, parking enforcement officers and related activities. Exclude highway engineering and planning (report in item 29).

6. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.

Page 2
**Part II  DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued**

<table>
<thead>
<tr>
<th>PURPOSE</th>
<th>EXPENDITURES BY PURPOSE AND TYPE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Personal services</td>
</tr>
<tr>
<td></td>
<td>(a)</td>
</tr>
</tbody>
</table>

**PUBLIC SAFETY — Continued**

15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.

16. Other corrections — Probation and parole activities — But exclude “lock-up” operations (report in item 16).

17. Protection inspection and regulation, n.e.c. — Regulation of private enterprises for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.

**AMBULANCE**

18. All expenditures for city operated or subsidized ambulance services.

**CULTURE AND RECREATION**

19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.

20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.

**UTILITIES**

21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).

- Water supply system
- Electric power system
- Gas supply system
- Transit
- Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants
- Solid waste and landfill — The collection and disposal of garbage and landfill operations

**INTEREST ON DEBT**

22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.

- Water supply system
- Electric power system
- Gas supply system
- Transit
- All interest not covered by items 19a through 19d

**ALL OTHER EXPENDITURES**

23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.

*Do not include:* (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) salaries and payments from district employee pension funds.

- Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.
- Economic development
- Civil defense
- Cemetery operations and maintenance
- Miscellaneous commercial activities

*Other — Specify*
**Part III  INTERGOVERNMENTAL EXPENDITURES**

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (g) of part II.) Enter “None” if your government made no reportable payments to other governments during the fiscal year.

<table>
<thead>
<tr>
<th>Item</th>
<th>Type of recipient government(s) (County, State, school districts, etc.)</th>
<th>Amount (Omit cents)</th>
<th>Item</th>
<th>Type of recipient government(s) (County, State, school districts, etc.)</th>
<th>Amount (Omit cents)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td>5.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td>6.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td>7.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td>8.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Part IV  SALARIES, WAGES, AND FORCE ACCOUNT**

Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.

**Part V  DEBT OUTSTANDING, ISSUED, AND RETIRED** — Report special obligations of all agencies of your government as well as general city or town debt.

1. **Long-term debt** — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)). When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

2. **Short-term (interest-bearing) debt** — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other non-interest-bearing obligations.

3. **All other purposes**

**Part VI  CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.
NOTE — This report will not be considered complete unless an accompanying “accountants compilation report on financial statements included in certain prescribed forms” is attached to the report. The municipality’s auditor should follow the in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

Address — Number and street

TELEPHONE

City State ZIP Code

Name of contact person
COVERAGE OF THE REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discretely presented component units. Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES
2009 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they’re operative in your city or town:

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trusts (Title 65, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or internal earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the payment of G.O. bonds.

2. Local sales taxes

a. General sales tax (code T20)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

do. Other — Specify any sales tax not mentioned above

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

Part IA — INTERGOVERNMENTAL REVENUE

1. General support

From State (code C3D) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, net loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

7. Grants received for mass transit and/or bus systems (codes C94 to B94)

9. All other (From State — code C-86; From Federal Government — code B86)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Water and sewer facilities
- Manpower planning and utilization

Part IB — OTHER REVENUE

3. Special assessment funds

Include —

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES, WAGES, AND FORCE ACCOUNT


Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

<table>
<thead>
<tr>
<th>Municipality</th>
<th>Hospital</th>
</tr>
</thead>
<tbody>
<tr>
<td>Anadarko</td>
<td>Anadarko Municipal Hospital</td>
</tr>
<tr>
<td>Bethany</td>
<td>Bethany General Hospital</td>
</tr>
<tr>
<td>Carnegie</td>
<td>Carnegie Tri-City Municipal Hospital</td>
</tr>
<tr>
<td>Cleveland</td>
<td>Cleveland Area Hospital</td>
</tr>
<tr>
<td>Clinton</td>
<td>Clinton Regional Hospital</td>
</tr>
<tr>
<td>El Reno</td>
<td>Park View Hospital</td>
</tr>
<tr>
<td>Fairfax</td>
<td>Fairview Hospital</td>
</tr>
<tr>
<td>Holdenville</td>
<td>Holdenville General Hospital</td>
</tr>
<tr>
<td>Lindsay</td>
<td>Lindsay Municipal Hospital</td>
</tr>
<tr>
<td>Mangum</td>
<td>Mangum City Hospital</td>
</tr>
<tr>
<td>Norman</td>
<td>Norman Municipal Hospital</td>
</tr>
<tr>
<td>Okfuske</td>
<td>Okfuske Municipal Hospital</td>
</tr>
<tr>
<td>Pauls Valley</td>
<td>Pauls Valley General Hospital</td>
</tr>
<tr>
<td>Pawnee</td>
<td>Pawnee Municipal Hospital</td>
</tr>
<tr>
<td>Sayre</td>
<td>Sayre Memorial Hospital</td>
</tr>
<tr>
<td>Seminole</td>
<td>Seminole Municipal Hospital</td>
</tr>
<tr>
<td>Tahlequah</td>
<td>Tahlequah City Hospital</td>
</tr>
<tr>
<td>Watonga</td>
<td>Watonga Municipal Hospital</td>
</tr>
</tbody>
</table>

Page 6