

CITY & TOWN
(NOT DEPARTMENTALIZED)
2015-2016
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2014-2015

THE GOVERNING BOARD OF
THE CITY/TOWN OF ALINE
COUNTY OF ALFALFA
STATE OF OKLAHOMA

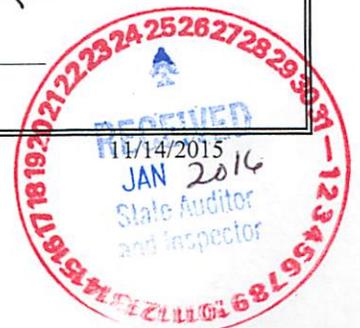
Two copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk not later than August 22 for all Towns and August 27 for all Cities. After approval by the Excise Board and the levies are made, both statements should be signed by the appropriate Board Members. One complete signed copy must be sent to the State Auditor and Inspector, 2300 N. Lincoln Blvd., State Capitol, Room 100, Oklahoma City, OK 73105. If publication may not be had by date required for filing, affidavit and proof of publication are required to be attached within five days after date of filing.

THE 2015-2016 ESTIMATE OF NEEDS AND FINANCIAL
STATEMENT OF THE FISCAL YEAR 2014-2015

PREPARED BY WILLIAM K. GAUER, CPA
SUBMITTED TO THE ALFALFA COUNTY
EXCISE BOARD THIS ____ DAY OF _____ 2015

BOARD OF COUNTY COMMISSIONERS

Chairman Richard Eckert Member Brandy O'Neil
Member Kenneth Lency Member Dezmin Ward
Member Misty Shelle Treasurer Gayle Kechu
City/Town Clerk Gayle Kechu



ALINE, OKLAHOMA
 2015-2016
 ESTIMATE OF NEEDS
 AND FINANCIAL STATEMENT OF THE
 FISCAL YEAR 2014-2015

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Letter To Excise Board	1
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Certificate of Excise Board	Exhibit "Y" - Page 1
Exhibits:	Filed
Exhibit "A" General Fund	Yes
Exhibit "G" Sinking Fund	No
Exhibit "H" Industrial Development Bond Fund	No
Exhibit "I" Special Revenue Funds	No
Exhibit "J" Capital Project Funds	No
Exhibit "K" Enterprise Funds	No
Exhibit "L" Internal Service Funds	No
Exhibit "Y" Certificate of Excise Board Estimate of Needs	Yes
Exhibit "Z" Publication Sheet	Yes

THE CITY/TOWN OF ALINE
2015-2016
ESTIMATE OF NEEDS
AND FINANCIAL STATEMENT OF THE
FISCAL YEAR 2014-2015

CITY/TOWN OF ALINE, STATE OF OKLAHOMA
STATE OF OKLAHOMA, COUNTY OF ALFALFA, ss:

To the County Excise Board of said County and State, Greeting:-

Pursuant to the requirements of 68 O.S. Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the City/Town of Aline , State of Oklahoma, for the fiscal year beginning July 1, 2014 and ending June 30, 2015, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2015 and ending June 30, 2016. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

1. We, the members of the Governing Board of said City/Town and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said City/Town for the fiscal year ending June 30, 2015, that said statements comprise a "full and accurate statement of the assessments, receipts and expenditures of the preceding year, made out in detail under separate heads" that said preparation was had at an official session of said Board, begun on the first Monday in July, 2015 pursuant to the provisions of 68 O.S. Section 3002.

2. And we further certify that the estimates of the several amounts necessary for current expenses for the fiscal year beginning July 1, 2015 and ending June 30, 2016 as shown under "Schedule 8" were prepared and filed with the Governing Board as of the first Monday in July 2015, that the same have been correctly entered, and that all estimates made are entered as certified by Department Heads for the respective purposes herein set out. We further certify that the sums requested for salaries of City/Town officers and the deputies are calculated and based upon authority of salary statutes currently effective and applicable.

3. We further certify that the estimated income from sources other than ad valorem tax, shown on "Schedule 4", may reasonably be expected to be collected as a revenue during the ensuing fiscal year, and is not in excess of the 90% of the amounts collected for the same sources during the fiscal year ending June 30, 2015.

Dated at the office of the City/Town Clerk, at Aline, Oklahoma, this 22 day of January, 2016

Richard Edrath
Chairman

Brandy O'Neil
Member

Kenneth D. Lennett
Member

Misty Shelton
Member

Wendell Wood
Member

Gayle Keehn
Treasurer

Gayle Keehn
City/Town Clerk

Filed this ____ day of _____, 2015 Secretary and Clerk of Excise Board, Alfalfa County, Oklahoma.

WILLIAM K. GAUER, CPA
121 SOUTH NOBLE AVENUE
WATONGA, OK 73772
(580) 623-5071

Independent Accountant's Compilation Report

Honorable Governing Board
Aline, Oklahoma

I(We) have compiled the 2014-2015 financial statements as of and for the fiscal year ended June 30, 2015, and the 2015-2016 Estimate of Needs (SA&I Form 2651R99) and Publication Sheet (SA&I Form 2651R99, Exhibit 'Z') for Aline, Alfalfa County included in the accompanying prescribed forms. I(we) have not audited or reviewed the financial statements, estimate of needs and publication sheet forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements, estimate of needs and publication sheet forms are in accordance with the basis of accounting prescribed by the Office of the State Auditor and Inspector per 68 OS § 3003.B as promulgated by 68 OS § 3009-3011.

Management is responsible for the preparation and fair presentation of the financial statements, estimate of needs and publication sheet in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 68 OS §3003.B as promulgated by 68 OS § 3009-3011 and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements, estimate of needs and publication sheet.

My(Our) responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The financial statements, estimate of needs and publication sheet included in the accompanying prescribed forms are presented in accordance with the requirements of the Office of the Oklahoma State Auditor and Inspector per 68 OS § 3003.B as promulgated by 68 OS § 3009-3011 and are not intended to be a complete presentation of the assets and liabilities of Aline, Alfalfa County.

This report is intended solely for the information and use of management of Aline, Oklahoma, Alfalfa County Excise Board, and for filing with the State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.



William K. Gauer, CPA
November 12, 2015

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, CITY/TOWN OF ALINE

Personally appeared before me, the undersigned Notary Public, _____
County Clerk of the City/Town and State aforesaid, who being first duly sworn according to law, deposes and says:
That he/she complied with the law by having the financial statement for the fiscal year ending June 30, 2015,
and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal year
beginning July 1, 2015 and ending June 30, 2016 published in one issue of the Cherokee Messenger & Republican
a legally-qualified newspaper published - of general circulation, in said county (*strike inapplicable phrase*)
a copy of which together with proof of publication is herewith attached marked Exhibit "Z" and made a part
of hereof.

City/Town Clerk

Subscribed and sworn to before me this ____ day of _____, 2015.

Notary Public

My Commission Expires

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015

ESTIMATE OF NEEDS FOR 2015-16

EXHIBIT "A"

PAGE 1

Schedule 1, Current Balance Sheet - June 30, 2015		Amount	
ASSETS:			
Cash Balance June 30, 2015		\$ 100,999	33
Investments		126,829	01
TOTAL ASSETS		\$ 227,828	34
LIABILITIES AND RESERVES:			
Warrants Outstanding		737	56
Reserve for Interest on Warrants		0	00
Reserves From Schedule 8		2,850	00
TOTAL LIABILITIES AND RESERVES		\$ 3,587	56
CASH FUND BALANCE JUNE 30, 2015		\$ 224,240	78
TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE		\$ 227,828	34

Schedule 2, Revenue and Requirements - 2015-16		Detail		Total	
REVENUE:					
Cash Balance June 30, 2014		\$ 196,696	86		
Cash Fund Balance Transferred From Prior Years		0	00		
Current Ad Valorem Tax Apportioned		0	00		
Miscellaneous Revenue Apportioned		75,671	71		
TOTAL REVENUE				\$ 272,368	57
REQUIREMENTS:					
Claims Paid by Warrants Issued		\$ 45,277	79		
Reserves From Schedule 8		2,850	00		
Interest Paid on Warrants		0	00		
Reserve for Interest on Warrants		0	00		
TOTAL REQUIREMENTS				\$ 48,127	79
ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-15				\$ 224,240	78
TOTAL REQUIREMENTS AND CASH FUND BALANCE				\$ 272,368	57

Schedule 3, Cash Fund Balance Analysis - June 30, 2015		Amount	
ADDITIONS:			
Miscellaneous Revenue Collected in Excess of Estimates-Net		\$ 75,671	71
Warrants Estopped, Cancelled or Converted		0	00
Fiscal Year 2014-15 Lapsed Appropriations		-48,127	79
Fiscal Year 2013-14 Lapsed Appropriations		0	00
Ad Valorem Tax Collections in Excess of Estimate		0	00
Prior Years Ad Valorem Tax		0	00
TOTAL ADDITIONS		\$ 27,543	92
DEDUCTIONS:			
Supplemental Appropriations		\$ 0	00
Current Tax in Process of Collection		0	00
TOTAL DEDUCTIONS		\$ 0	00
Cash Fund Balance as per Balance Sheet 6-30-15		\$ 27,543	92
Composition of Cash Fund Balance:			
Cash		27,543	92
Cash Fund Balance as per Balance Sheet 6-30-15		\$ 27,543	92

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015

ESTIMATE OF NEEDS FOR 2015-16

EXHIBIT "A"

2a

Schedule 4, Miscellaneous Revenue		2014-15 ACCOUNT	
SOURCE	AMOUNT		ACTUALLY
	ESTIMATED		COLLECTED
1000 CHARGES FOR SERVICES:			
1111 Inspection Fees	\$	0 00	\$ 0 00
1112 Permit Fees		0 00	20 00
1113 Garbage Disposal Fees		0 00	0 00
1114 Sewer Connection Fees		0 00	0 00
1115 Dog Pound Fees		0 00	0 00
1116 City Engineer Fees		0 00	0 00
1117 Police Dept. Fees		0 00	0 00
1118 Fire Dept. Fees		0 00	0 00
1119 Other -		0 00	0 00
1120 Other -		0 00	0 00
1121 Other -		0 00	0 00
1122 Other -		0 00	0 00
Total Charges For Services	\$	0 00	\$ 20 00
INTERGOVERNMENTAL REVENUES:			
2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:			
2111 Occupation Tax	\$	0 00	\$ 0 00
2112 Franchise Tax		0 00	8,109 61
2113 Dog License and Tax		0 00	36 00
2114 User Tax		0 00	0 00
2115 Water Utility Revenues		0 00	0 00
2116 Light & Power Utility Revenues		0 00	0 00
2117 Library Fines		0 00	0 00
2118 Police Fines		0 00	0 00
2119 Public Health Contributions		0 00	0 00
2120 Housing Authority Payments in Lieu of Tax Revenue		0 00	0 00
2121 Other -		0 00	0 00
2122 Other -		0 00	0 00
2123 Other -		0 00	0 00
2124 Other -		0 00	0 00
Total - Local Sources	\$	0 00	\$ 8,145 61
3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:			
3111 Sales Tax - OTC	\$	0 00	\$ 38,928 01
3112 Motor Vehicle Collections for Cities & Towns - OTC Code 0814		0 00	400 78
3113 Alcohol Beverage Tax For Cities & Towns - OTC Code 6314		0 00	4,516 87
3114 Other - OTC		0 00	395 48
3115 Other - OTC		0 00	454 50
3116 Other - OTC		0 00	2,553 06
3117 Other - OTC		0 00	0 00
Sub-Total - OTC	\$	0 00	\$ 47,248 70
3211 State Grants		0 00	0 00
3212 State Election Reimbursement		0 00	0 00
3213 State Payments in Lieu of Tax Revenue		0 00	0 00
3214 Homestead Exemption Reimbursement		0 00	0 00
3215 Additional Homestead Exemption Reimbursement		0 00	0 00
3216 Transportation of Juveniles		0 00	0 00
3217 DARE Grant - Police Dept.		0 00	0 00
3218 State Forestry Grant - Fire Dept.		0 00	4,484 35
3219 Emergency Management Reimbursement		0 00	0 00

Continued on page 2b

S.A.&I. Form 268FR98 Entity: OPTIMA, Oklahoma

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015
ESTIMATE OF NEEDS FOR 2015-16

2014-15 ACCOUNT		BASIS AND LIMIT OF ENSUING ESTIMATE	2015-16 ACCOUNT			
OVER (UNDER)	CHARGEABLE INCOME		ESTIMATED BY		APPROVED BY	
			GOVERNING BOARD		EXCISE BOARD	
\$ 0 00		90.00%	\$		\$ 0 00	\$ 0 00
20 00		90.00			18 00	18 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		0.00			0 00	0 00
0 00		0.00			0 00	0 00
\$ 20 00			\$		\$ 18 00	\$ 18 00
\$ 0 00		90.00%	\$		\$ 0 00	\$ 0 00
8,109 61		90.00			7,298 65	7,298 65
36 00		90.00			32 40	32 40
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
\$ 8,145 61			\$		\$ 7,331 05	\$ 7,331 05
\$ 38,928 01		90.00%	\$		\$ 35,035 21	\$ 35,035 21
400 78		90.00			360 70	360 70
4,516 87		90.00			4,065 18	4,065 18
395 48		90.00			355 93	355 93
454 50		90.00			409 05	409 05
2,553 06		90.00			2,297 75	2,297 75
0 00		90.00			0 00	0 00
\$ 47,248 70			\$		\$ 42,523 82	\$ 42,523 82
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
0 00		90.00			0 00	0 00
4,484 35		90.00			4,035 92	4,035 92
0 00		90.00			0 00	0 00

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015

ESTIMATE OF NEEDS FOR 2015-16

EXHIBIT "A"

2b

Schedule 4, Miscellaneous Revenue

SOURCE	2014-15 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
Continued from page 2a		
3220 Civil Defense Reimbursement - State	\$ 0 00	\$ 0 00
3221 Other -	0 00	0 00
3222 Other -	0 00	0 00
3223 Other -	0 00	0 00
3224 Other -	0 00	0 00
3225 Other -	0 00	0 00
Total State Sources	\$ 0 00	\$ 51,733 05
4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:		
4111 Federal Grants	\$ 0 00	\$ 0 00
4112 Federal Payments in Lieu of Tax Revenues	0 00	0 00
4113 J.T.P.A. Salary Reimbursement	0 00	0 00
4114 FEMA	0 00	0 00
4115 Other -	0 00	0 00
4116 Other -	0 00	0 00
4117 Other -	0 00	0 00
Total Federal Sources	\$ 0 00	\$ 0 00
Grand Total Intergovernmental Revenues	\$ 0 00	\$ 59,878 66
5000 MISCELLANEOUS REVENUE:		
5111 Interest on Investments	\$ 0 00	\$ 642 48
5112 Rental or Lease of Property	0 00	12,000 00
5113 Sale of Property	0 00	0 00
5114 Royalty	0 00	79 05
5115 Insurance Recoveries	0 00	0 00
5116 Insurance Reimbursement	0 00	0 00
5117 Rural Fire Runs	0 00	0 00
5118 Copies	0 00	0 00
5119 Return Check Charges	0 00	0 00
5120 Mowing & Trash Reimbursement	0 00	0 00
5121 Utility Reimbursements	0 00	0 00
5122 Vending Machine Commissions	0 00	0 00
5123 Other Concessions	0 00	0 00
5124 Police Salary Reimbursement	0 00	0 00
5125 Gross Receipts O. G. & E. Company	0 00	0 00
5126 Gross Receipts O. N. G. Company	0 00	0 00
5127 Gross Receipts Public Service Company	0 00	0 00
5128 Gross Receipts S. W. Bell Telephone Company	0 00	0 00
5129 Gross Receipts Cable TV	0 00	0 00
5130 Other -	0 00	2,852 48
5131 Other -	0 00	199 04
5132 Other -	0 00	0 00
5133 Other -	0 00	0 00
5134 Other -	0 00	0 00
5135 Other -	0 00	0 00
5136 Other -	0 00	0 00
Total Miscellaneous Revenue	\$ 0 00	\$ 15,773 05
6000 NON-REVENUE RECEIPTS:		
6111 Contributions from Other Funds	\$ 0 00	\$ 0 00
Grand Total General Fund	\$ 0 00	\$ 75,671 71

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015

ESTIMATE OF NEEDS FOR 2015-16

EXHIBIT "A"

Schedule 5, Expenditures General Fund Cash Accounts of Current and All Prior Years		2014-15	
CURRENT AND ALL PRIOR YEARS			
Cash Balance Reported to Excise Board 6-30-14		\$	0 00
Cash Fund Balance Transferred Out			0 00
Cash Fund Balance Transferred In			196,696 86
Adjusted Cash Balance		\$	196,696 86
Ad Valorem Tax Apportioned To Year In Caption			0 00
Miscellaneous Revenue (Schedule 4)			75,671 71
Cash Fund Balance Forward From Preceding Year			0 00
Prior Expenditures Recovered			0 00
TOTAL RECEIPTS		\$	75,671 71
TOTAL RECEIPTS AND BALANCE		\$	272,368 57
Warrants of Year in Caption			44,540 23
Interest Paid Thereon			0 00
TOTAL DISBURSEMENTS		\$	44,540 23
CASH BALANCE JUNE 30, 2015		\$	227,828 34
Reserve for Warrants Outstanding			737 56
Reserve for Interest on Warrants			0 00
Reserves From Schedule 8			2,850 00
TOTAL LIABILITIES AND RESERVE		\$	3,587 56
DEFICIT: (Red Figure)		\$	0 00
CASH FUND BALANCE FORWARD TO SUCCEEDING YEAR		\$	224,240 78

Schedule 6, General Fund Warrant Account of Current and All Prior Years		TOTAL	
CURRENT AND ALL PRIOR YEARS			
Warrants Outstanding 6-30-14 of Year in Caption		\$	0 00
Warrants Registered During Year			45,277 79
TOTAL		\$	45,277 79
Warrants Paid During Year			48,275 92
Warrants Converted to Bonds or Judgments			0 00
Warrants Cancelled			0 00
Warrants Estopped by Statute			0 00
TOTAL WARRANTS RETIRED		\$	48,275 92
BALANCE WARRANTS OUTSTANDING JUNE 30, 2015		\$	-2,998 13

Schedule 7, 2014 Ad Valorem Tax Account			
2014 Net Valuation Certified To County Excise Board \$	0.00	10.00 Mills	Amount
Total Proceeds of Levy as Certified			\$ 0 00
Additions:			0 00
Deductions:			\$ 0 00
Gross Balance Tax			0 00
Less Reserve for Delinquent Tax			0 00
Reserve for Protest Pending			0 00
Balance Available Tax			\$ 0 00
Deduct 2014 Tax Apportioned			0 00
Net Balance 2014 Tax in Process of Collection or			\$ 0 00
Excess Collections			\$ 0 00

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015
ESTIMATE OF NEEDS FOR 2015-16

Schedule 5, (Continued)							
2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	TOTAL	
\$ 196,696 86	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 196,696 86	
196,696 86	0 00	0 00	0 00	0 00	0 00	196,696 86	
0 00	0 00	0 00	0 00	0 00	0 00	196,696 86	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 196,696 86	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	75,671 71	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 75,671 71	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 272,368 57	
3,735 69	0 00	0 00	0 00	0 00	0 00	48,275 92	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	
\$ 3,735 69	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 48,275 92	
\$ -3,735 69	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 224,092 65	
-3,735 69	0 00	0 00	0 00	0 00	0 00	-2,998 13	
0 00	0 00	0 00	0 00	0 00	0 00	0 00	
0 00	0 00	0 00	0 00	0 00	0 00	2,850 00	
\$ -3,735 69	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ -148 13	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 224,240 78	

Schedule 6, (Continued)							
2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	
\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
45,277 79	0 00	0 00	0 00	0 00	0 00	0 00	0 00
\$ 45,277 79	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
44,540 23	3,735 69	0 00	0 00	0 00	0 00	0 00	0 00
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
0 00	0 00	0 00	0 00	0 00	0 00	0 00	0 00
\$ 44,540 23	\$ 3,735 69	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
\$ 737 56	\$ -3,735 69	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00

Schedule 9, General Fund Investments							
INVESTED IN	Investments on Hand June 30, 2014	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand June 30, 2015	
			By Collections of Cost	Amortized Premium			
1. CD6776	\$ 0 00	\$ 13,819 32	\$ 0 00	\$ 0 00	\$ 0 00	\$ 13,819 32	
2. CD6744	0 00	35,359 91	0 00	0 00	0 00	35,359 91	
3. CD6258	0 00	15,988 41	0 00	0 00	0 00	15,988 41	
4. CD18546	0 00	21,123 44	0 00	0 00	0 00	21,123 44	
5. CD100169	0 00	40,537 93	0 00	0 00	0 00	40,537 93	
6.	0 00	0 00	0 00	0 00	0 00	0 00	
7.	0 00	0 00	0 00	0 00	0 00	0 00	
8.	0 00	0 00	0 00	0 00	0 00	0 00	
9.	0 00	0 00	0 00	0 00	0 00	0 00	
10.	0 00	0 00	0 00	0 00	0 00	0 00	
TOTAL INVESTMENTS	\$ 0 00	\$ 126,829 01	\$ 0 00	\$ 0 00	\$ 0 00	\$ 126,829 01	

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015

ESTIMATE OF NEEDS FOR 2015-16

EXHIBIT "A"

4a

Schedule 8(j), Report Of Prior Year's Expenditures

DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2014				ORIGINAL APPROPRIATIONS
	RESERVES	WARRANTS	BALANCE		
	6-30-14	SINCE ISSUED	LAPSED APPROPRIATIONS		
87 SANITATION BUDGET ACCOUNT:					
87a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
87b Part Time Help	0 00	0 00	0 00	0 00	0 00
87c Travel	0 00	0 00	0 00	0 00	0 00
87d Maintenance and Operation	0 00	0 00	0 00	0 00	0 00
87e Capital Outlay	0 00	0 00	0 00	0 00	0 00
87f Intergovernmental	0 00	0 00	0 00	0 00	0 00
87g Other -	0 00	0 00	0 00	0 00	0 00
87 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
88 GARBAGE DISPOSAL BUDGET ACCOUNT:					
88a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
88b Part Time Help	0 00	0 00	0 00	0 00	0 00
88c Travel	0 00	0 00	0 00	0 00	0 00
88d Maintenance and Operation	0 00	0 00	0 00	0 00	0 00
88e Capital Outlay	0 00	0 00	0 00	0 00	0 00
88f Intergovernmental	0 00	0 00	0 00	0 00	0 00
88g Other -	0 00	0 00	0 00	0 00	0 00
88h Other -	0 00	0 00	0 00	0 00	0 00
88 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
89 WATER BUDGET ACCOUNT:					
89a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
89b Part Time Help	0 00	0 00	0 00	0 00	0 00
89c Travel	0 00	0 00	0 00	0 00	0 00
89d Maintenance and Operation	0 00	0 00	0 00	0 00	0 00
89e Capital Outlay	0 00	0 00	0 00	0 00	0 00
89f Intergovernmental	0 00	0 00	0 00	0 00	0 00
89g Other -	0 00	0 00	0 00	0 00	0 00
89h Other -	0 00	0 00	0 00	0 00	0 00
89 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
90 LIGHT & POWER BUDGET ACCOUNT:					
90a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
90b Part Time Help	0 00	0 00	0 00	0 00	0 00
90c Travel	0 00	0 00	0 00	0 00	0 00
90d Maintenance and Operation	0 00	0 00	0 00	0 00	0 00
90e Capital Outlay	0 00	0 00	0 00	0 00	0 00
90f Intergovernmental	0 00	0 00	0 00	0 00	0 00
90g Other -	0 00	0 00	0 00	0 00	0 00
90 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
91 DOG POUND BUDGET ACCOUNT:					
91a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
91b Part Time Help	0 00	0 00	0 00	0 00	0 00
91c Travel	0 00	0 00	0 00	0 00	0 00
91d Maintenance and Operation	0 00	0 00	0 00	0 00	0 00
91e Capital Outlay	0 00	0 00	0 00	0 00	0 00
91f Intergovernmental	0 00	0 00	0 00	0 00	0 00
91g Other -	0 00	0 00	0 00	0 00	0 00
91h Other -	0 00	0 00	0 00	0 00	0 00
91 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2014, to JUNE 30, 2015

ESTIMATE OF NEEDS FOR 2015-16

EXHIBIT "A"

4b

Schedule 8(k), Report Of Prior Year's Expenditures

DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2014			
	RESERVES	WARRANTS	BALANCE	ORIGINAL
	6-30-14	SINCE ISSUED	LAPSED APPROPRIATIONS	APPROPRIATIONS
92 POLICE BUDGET ACCOUNT:				
92a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
92b Part Time Help	0 00	0 00	0 00	0 00
92c Travel	0 00	0 00	0 00	0 00
92d Maintenance and Operation	0 00	0 00	0 00	0 00
92e Capital Outlay	0 00	0 00	0 00	0 00
92f Intergovernmental	0 00	0 00	0 00	0 00
92g Other -	0 00	0 00	0 00	0 00
92h Other -	0 00	0 00	0 00	0 00
92i Other -	0 00	0 00	0 00	0 00
92 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
93 FIRE DEPARTMENT BUDGET ACCOUNT:				
93a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
93b Part Time Help	0 00	0 00	0 00	0 00
93c Travel	0 00	0 00	0 00	0 00
93d Maintenance and Operation	0 00	0 00	0 00	0 00
93e Capital Outlay	0 00	0 00	0 00	0 00
93f Intergovernmental	0 00	0 00	0 00	0 00
93g Other -	0 00	0 00	0 00	0 00
93h Other -	0 00	0 00	0 00	0 00
93 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
94 OTHER - <i>General Government</i>				
94a Personal Services	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
94b Part Time Help	0 00	0 00	0 00	0 00
94c Travel	0 00	0 00	0 00	0 00
94d Maintenance and Operation	0 00	0 00	0 00	0 00
94e Capital Outlay	0 00	0 00	0 00	0 00
94f Intergovernmental	0 00	0 00	0 00	0 00
94g Other -	0 00	0 00	0 00	0 00
94h Other - <i>RESERVES</i>	0 00	0 00	0 00	0 00
94 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
98 OTHER USES:				
98a Other Deductions	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
98 Total	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
TOTAL GENERAL FUND ACCOUNT	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
SUBJECT TO WARRANT ISSUE:				
99 Provision for Interest on Warrants	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00
GRAND TOTAL GENERAL FUND	\$ 0 00	\$ 0 00	\$ 0 00	\$ 0 00

ESTIMATE OF NEEDS FOR THE FISCAL YEAR

PURPOSE:

Current Expense

Pro rata share of County Assessor's Budget as determined by County Excise Board \$0.00

GRAND TOTAL - General Fund

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2015-2016

STATE OF OKLAHOMA, COUNTY OF ALFALFA

We, the members of the Excise Board of said County and State, do hereby certify that we have examined the foregoing estimates of proposed current expenses for the ensuing fiscal year as filed with the Governing Board of Aline Oklahoma, and those directly under, or in contractual relationship with, the Governing Board of Aline Oklahoma; we have ascertained from the Financial Statements submitted therewith the amount of Surplus Balances of Cash on Hand; we have considered the uncollected ad valorem taxes of the previous year or years; and we have ascertained that the probable Income estimated to be collected from all sources other than ad valorem taxation may reasonably be expected as a revenue for the ensuing fiscal year, and that the same does not exceed 90% of the actual collection from such sources for the previous fiscal year.

In so doing, we have diligently performed the duties imposed upon the Excise Board by 68 O.S. 1991 Section 3007, (1) ascertaining that the financial statements, as to statistics therein contained reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefore; (3) supplemented such estimate, after proper publication, by an estimate of needs prepared by this Excise Board to make provision for mandatory governmental functions where the estimate submitted wholly failed or was deemed inadequate to fulfill the mandate of the Constitutions or of the Legislature; (4) computed the total means available to each fund in the manner provided; and (5) then and only

Accordingly, we have and do hereby appropriate the Surplus Balances of Cash on Hand, and the Revenues and Levies hereinafter set forth for each Fund to the several and specific purposes named in such estimates, by each, to the intent and purpose that CONSTITUTIONAL GOVERNMENTAL FUNCTIONS shall be first assured and provided for, and subsequently to provide for Legislative Governmental Functions insofar as to the available Surpluses, Revenues and Levies will permit; and we have provided also that the Levies are in excess of the amount appropriated to needs after deducting the surplus cash balance on hand, and Estimated Revenues other than tax, by the percentage and amount or reserve for delinquent tax as hereinafter set forth, which we have determined in the manner provided by law.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Aline Oklahoma, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 1991 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" (Page 2) and any other legal deduction, including a reserve

CERTIFICATE OF EXCISE BOARD
ESTIMATE OF NEEDS FOR 2015-2016

EXHIBIT "Y"			
County Excise Board's Appropriation of Income and Revenue	General Fund	Industrial Bonds	Sinking Fund (Exc. Homesteads)
Appropriation Approved & Provision Made	\$ 291,204.33	\$ -	\$ -
Appropriation of Revenues	\$ -	\$ -	\$ -
Excess of Assets Over Liabilities	\$ 224,240.78	\$ -	\$ -
Unclaimed Protest Tax Refunds	\$ -	\$ -	\$ -
Miscellaneous Estimated Revenues	\$ 66,963.55	\$ -	\$ -
Est. Value of Surplus Tax in Process	\$ -	\$ -	\$ -
Sinking Fund Contributions	\$ -	\$ -	\$ -
Surplus Builing Fund Cash	\$ -	\$ -	\$ -
Total Other Than 2014 Tax	\$ 291,204.33	\$ -	\$ -
Balance Required	\$ -	\$ -	\$ -
Add 10% for Delinquency	\$ -	\$ -	\$ -
Total Required for 2014 Tax	\$ -	\$ -	\$ -
Rate of Levy Required and Certified (in Mills)	0.00	0.00	0.00

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2015-2016 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS				
County	Real	Personal	Public Service	Total
Total Valuation,	\$ 318,271.00	\$ 239,050.00	\$ 192,378.00	\$ 749,699.00

and that the assessed valuations herein certified have been used in computing the rates or mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, we thereupon made the levies therefor as provided by law as follows:

General 0.00 Mills; Industrial Bonds 0.00 Mills; Sinking Fund 0.00 Mills; Sub-Total 0.00 Mills;

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said County, Assessor may immediately extend said levies upon the Tax Rolls for the year 2016 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

Dated at _____, Oklahoma, this _____ day of _____, 2015.

Excise Board Member

Excise Board Member

Excise Board Chairman

Excise Board Secretary

ALFALFA COUNTY, 2
STATISTICAL DATA
FISCAL YEAR 2014-2015

Total Valuation

Total Gross Valuation Real Property	\$	368,695.00
Total Homestead Exemption	\$	50,424.00

Total Real Property	\$	318,271.00
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Total Personal Property	\$	239,050.00
Total Public Service Property	\$	192,378.00

Total Valuation of Property	\$	749,699.00
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PUBLICATION SHEET - OPTIMA, OKLAHOMA

FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2015, AND ESTIMATE OF NEEDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016, OF THE GOVERNING BOARD OF
OPTIMA, OKLAHOMA

EXHIBIT "Z"

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2015		GENERAL FUND Detail	
ASSETS:			
Cash Balance June 30, 2015		\$ 100,999	33
Investments		126,829	01
TOTAL ASSETS		\$ 227,828	34
LIABILITIES AND RESERVES:			
Warrants Outstanding		737	56
Reserve for Interest on Warrants		0	00
Reserves From Schedule 8		2,850	00
TOTAL LIABILITIES AND RESERVES		\$ 3,587	56
CASH FUND BALANCE (Deficit) JUNE 30, 2015		\$ 224,240	78

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2016

GENERAL FUND	GENERAL FUND	SINKING FUND BALANCE SHEET	SINKING FUND
Current Expense	\$ 291,204 33	1. Cash Balance on Hand June 30, 2015	\$ 0 00
Reserve for Int. on Warrants & Revaluation	0 00	2. Legal Investments Properly Maturing	0 00
Total Required	\$ 291,204 33	3. Judgments Paid To Recover by Tax Levy	0 00
FINANCED:		4. Total Liquid Assets	\$ 0 00
Cash Fund Balance	\$ 224,240 78	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	66,963 55	5. a. Past-Due Coupons	\$ 0 00
Total Deductions	\$ 291,204 33	6. b. Interest Accrued Thereon	0 00
Balance to Raise from Ad Valorem Tax	\$ 0 00	7. c. Past-Due Bonds	0 00
ESTIMATED MISCELLANEOUS REVENUE:		8. d. Interest Thereon After Last Coupon	0 00
1000 Charges For Services	\$ 18 00	9. e. Fiscal Agency Commissions on Above	0 00
2000 Local Sources of Revenue	7,331 05	10. f. Judgments and Int. Levied for/Unpaid	0 00
3000 State Sources of Revenue	46,559 74	11. Total Items a. Through f.	\$ 0 00
4000 Federal Sources of Revenue	0 00	12. Balance of Assets Subject to Accruals	\$ 0 00
5000 Miscellaneous Revenues	13,054 76	Deduct Accrual Reserve If Assets Sufficient:	
6111 Contributions From Other Funds	0 00	13. g. Earned Unmatured Interest	\$ 0 00
Total Estimated Revenue	66,963 55	14. h. Accrual on Final Coupons	0 00
INDUSTRIAL DEVELOPMENT BONDS	INDUSTRIAL BONDS	15. i. Accrued on Unmatured Bonds	0 00
1. Cash Balance on Hand June 30, 2015	\$ 0 00	16. Total Items g. Through i.	\$ 0 00
2. Legal Investments Properly Maturing	0 00	17. Excess of Assets Over Accrual Reserves **	\$ 0 00
3. Total Liquid Assets	\$ 0 00	SINKING FUND REQUIREMENTS FOR 2015-16	
Deduct Matured Indebtedness:		1. Interest Earnings on Bonds	\$ 0 00
4. a. Past-Due Coupons	\$ 0 00	2. Accrual on Unmatured Bonds	0 00
5. b. Interest Accrued Thereon	0 00	3. Annual Accrual on "Prepaid" Judgments	0 00
6. c. Past-Due Bonds	0 00	4. Annual Accrual on Unpaid Judgments	0 00
7. d. Interest Thereon After Last Coupon	0 00	5. Interest on Unpaid Judgments	0 00
8. e. Fiscal Agency Commissions on Above	0 00	6. Annual Accrual From Exhibit KK	0 00
9. Balance of Assets Subject to Accruals	\$ 0 00		
10. Deduct: g. Earned Unmatured Interest	\$ 0 00		
11. h. Accrual on Final Coupons	0 00		
12. i. Accrued on Unmatured Bonds	0 00		
13. Excess of Assets Over Accrual Reserves*	\$ 0 00		
INDUSTRIAL BOND REQUIREMENTS FOR 2015-16			
1. Interest Earnings on Bonds	\$ 0 00		
2. Accrual on Unmatured Bonds	0 00		
Total Sinking Fund Requirements	\$ 0 00	Total Sinking Fund Requirements	\$ 0 00
Deduct:		Deduct:	
1. Excess of Assets Over Liabilities	\$ 0 00	1. Excess of Assets Over Liabilities	\$ 0 00
2. Surplus Cash	0 00	2. Surplus Cash	0 00
Balance Required	\$ 0 00	Balance To Raise By Tax Levy	\$ 0 00

FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2015, AND ESTIMATE OF NEEDS
FOR THE FISCAL YEAR ENDING JUNE 30, 2016, OF THE GOVERNING BOARD OF

OPTIMA, OKLAHOMA

EXHIBIT "2"

** If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total liquid Assets".	SINKING FUND	
13d. j. Unmatured Coupons Due Before 4-1-16	\$	0 00
14d. k. Unmatured Bonds So Due		0 00
15d. l. Whatever Remains is for Exhibit KK Line E.	\$	0 00
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$	0 00
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).		0 00
18d. Remaining Deficit is for Exhibit KK Line F.	\$	0 00

* If line 14 is less than the sum of lines g. h. i. after omitting "h" deduct the following each in turn from line 4, "Total liquid Assets".	INDUSTRIAL BOND FUND	
13d. j. Unmatured Coupons Due Before 4-1-16	\$	0 00
14d. k. Unmatured Bonds So Due		0 00
15d. l. Whatever Remains is for Exhibit KKI Line E.	\$	0 00
16d. Deficit as Shown on Industrial Bonds Balance Sheet.	\$	0 00
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).		0 00
18d. Remaining Deficit is for Exhibit KKI Line F.	\$	0 00

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, CITY/TOWN OF OPTIMA, ss:

We, the undersigned duly elected, qualified Governing Officers of OPTIMA, Oklahoma, do hereby certify that at a meeting of the Governing Body of the said City/Town, begun at the time provided by law for Cities/Towns and pursuant to the provisions of 68 O. S. 1991 Sec. 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said City/Town as reflected by the records of the City/Town Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2015, and ending June 30, 2016, as shown are reasonably necessary for the proper conduct of the affairs of the said City/Town, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding fiscal year.

Richard Elsh Chairman of Board
Branch Ineiz Member
Misty Shelte Member
Kenneth D. Serrell Member
Dennis Ward Member
Gayle Koehn Treasurer
 Attest: Gayle Koehn Clerk Seal

Subscribed and sworn to before me this 14 day of November, 2015.

Glen H. Hasty 01-21-2016 Notary Public

Required to be published in a legally-qualified newspaper printed in the County, or one issue published in a legally-qualified newspaper of general circulation in the County.

