

STATE

STATE OF OKLAHOMA
CANTON COUNTY
FILED OR RECORDED

2015 AUG 18 P 2:23

SHELLEY DICKERSON
COUNTY CLERK

CITY OF MUSTANG, OKLAHOMA

SINKING FUND SCHEDULES

JUNE 30, 2015

AND

SINKING FUND

ESTIMATE OF NEEDS

FOR

FISCAL YEAR ENDING

JUNE 30, 2016

FILED
OCT 05 2015
State Auditor & Inspector



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Pursuant to 11 O.S., 1981, Section 17-208, A. The municipal governing body shall hold a public hearing on the proposed budget no later than fifteen (15) days prior to the beginning of the budget year. Notice of date, time and place of the hearing, together with the proposed budget summary, shall be published in a newspaper of general circulation in the municipality not less than five (5) days before the date of the hearing.

Please attach proof of publication.



Accountant's Compilation Report

Honorable Governing Body

City of Mustang, Oklahoma

We have compiled the sinking fund financial statements as of and for the fiscal year ended June 30, 2015 and the sinking fund estimate of needs for the fiscal year ending June 30, 2016 for the City of Mustang, Oklahoma, included in the accompanying prescribed forms. We have not audited or reviewed the financial statements and estimate of needs forms referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements and estimate of needs forms are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector pursuant to 68 OS § 3003.B and as promulgated by 68 OS § 3009-3011.

Management is responsible for the preparation and fair presentation of the sinking fund financial statements and estimate of needs included in the forms in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector pursuant to the Oklahoma statutes referenced in the above paragraph, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the sinking fund financial statements and estimate of needs.

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 and schedules without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements or schedules.

The sinking fund financial statements and estimate of needs included in the accompanying prescribed forms are presented in accordance with the requirements of the Office of the Oklahoma State Auditor and Inspector pursuant to the Oklahoma statutes referenced in the first paragraph above and are not intended to be a complete presentation of the assets, liabilities, revenues and expenses/expenditures of the City of Mustang, Oklahoma.

This report is intended solely for the information and use of management of the City of Mustang, Oklahoma, Canadian 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.

We are not independent with respect to the City of Mustang, Oklahoma.

Crawford & Associates, P.C.

Crawford & Associates, P.C.

August 5, 2015

**CITY OF MUSTANG, OKLAHOMA
SINKING FUND
June 30, 2016**

Form SF-1

Line No.	Balance Sheets	<u>New Sinking Fund</u>		<u>Industrial Development Bonds</u>	
		<u>Detail</u>	<u>Extension</u>	<u>Detail</u>	<u>Extension</u>
	Assets:				
1	Cash balance (Form SF-2, Line 21)	\$ 29,000			
2	Investments (Form SF-4, Col. 6)	201,680			
3					
4					
5					
6	Total Assets		<u>\$ 230,680</u>		<u>\$0</u>
	Liabilities:				
7	Matured bonds outstanding (Form SF-3, Col. 19)	.			
8	Accrual on unmatured bonds (Form SF-3, Col. 18)	\$ 210,000			
9	Accrual on final coupons (Form SF-3, Col. 27)	.			
10	Unpaid interest coupons accrued (Form SF-3, Col. 34) - Matured	.			
11	Fiscal agency commission on above	.			
12	Judgments and interest levied	.			
13	Unpaid interest coupons accrued (Form SF-3, Col. 35) - Unmatured	4,935			
14					
15					
16	Total Liabilities		<u>\$ 214,935</u>		<u>\$0</u>
17	Excess of assets over liabilities (To Form SF-7, Line 2)		<u>\$ 15,745</u>		<u>\$0</u>
	<u>Estimate of Sinking Fund Needs - Next Year</u>				
18	Interest required on bonds (Form SF-3, Col. 29)	\$ 58,528			
19	Accrual on bonds (Form SF-3, Col. 12)	240,000			
20	Accrual on judgments (Form SF-5, Line 12A)	.			
21	Interest accruals on judgments (Form SF-5, Line 12B)	.			
22	Commissions - Fiscal agencies	748			
23					
24					
25	Total Sinking Fund Provision (To Form SF-7, Line 1)	<u>\$ 299,275</u>			<u>\$0</u>

See Accountant's Compilation Report

SINKING FUND
STATEMENT OF CASH ACCOUNTS, DISBURSEMENTS AND BALANCES
For the Fiscal Year Ended June 30, 2015

Line No.		New Sinking Fund		Industrial Development Bonds	
		Detail	Extension	Detail	Extension
1	Cash balance, Beginning of year, July 1, 2014	\$	44,182		
2	Investments liquidated during year (Form SF-4, Col. 3)		-		
Receipts and Apportionments:					
3	Current year ad valorem tax	\$	305,072		
4	Prior year's ad valorem tax		3,188		
5	Transfer from General Fund posting error in prior year		-		
6	Interest revenue		861		
7	Operating transfer from 98 Bond Trust		-		
8	Investment restatement		-		
9	Total receipts and apportionments		309,121		0
10	Balance		\$ 353,303		\$0
Disbursements:					
11	Interest coupons paid (Form SF-3, Col. 33)		67,508		
12	Bonds paid (Form SF-3, Col. 16)		255,000		
13	Commission paid fiscal agency		300		
14	Judgments paid		-		
15	Interest paid on judgments		-		
16	Investments purchased (Form SF-4, Col. 2)		634		
17	Operating transfer to General Fund		861		
18	Prior year adjustment		-		
19					
20	Total disbursements		324,303		0
21	Cash balance - End of year, June 30, 2015 (To Form SF-1, Line 1)		\$ 29,000		\$0

See Accountant's Compilation Report

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2015 and Accruals Thereon

	1	2	3	4	5	6	7
	Purpose of Bond Issue	Date of Issue	Date of Sale/Close	Date Maturing Begins	Amount of Each Uniform Maturity	Date of Final Maturity	Amount of Final Maturity
1	General Obligation Bonds of 2012	6/1/2012	6/5/2012	6/1/2014	\$ 255,000	6/1/2027	285,000
2							
3							
4							
5							
6							
7							
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29							
30							

PAGE TOTAL

GRAND TOTAL

255,000	\$ 285,000
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See Accountant's Compilation Report

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2015 and Accruals Thereon

	8	9	10	11	12	13	14
	Amount of Original Issue	Cancelled Funded or In Judgment or Delayed for Final Levy Year	Bond Issues Accruing by Tax Levy	Years to Run	Normal Annual Accrual	Tax Years Run	Accrual Liability To Date
1	\$3,600,000		3,600,000	15	240,000	3	720,000
2							
3							
4							
5							
6							
7							
8							
9							
10							
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12							
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PAGE TOTAL

GRAND TOTAL

\$ 3,600,000

\$ 240,000

\$ 720,000

(To SF-1, Line 19)

See Accountant's Compilation Report

Form SF-3

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2015 and Accruals Thereon

15	16	17	18	19	20
Basis of Accruals Contemplated on Net Collections or Better in Anticipation					
Deductions From Total Accruals				Total Bonds Outstanding	
Bonds Paid Prior to 6/30/2014	Bonds Paid During 2014-2015	Matured Bonds Unpaid	Balance of Accrual Liability	Matured	Unmatured
255,000	255,000		210,000	-	3,090,000

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30

PAGE TOTAL

GRAND TOTAL	\$	255,000	\$	-	\$	210,000	\$	-	\$	3,090,000
		(To SF-2, Line 12)			(To SF-1, Line 8)		(To SF-1, Line 7)			

See Accountant's Compilation Report

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2015 and Accruals Thereon

	21	22	23	24	25	26	27	28	29
	Coupon Computation		Terminal	Years	Accrue	Tax	Total	Current Interest	Total Interest
	Coupon	%	Interest	To	Each	Years	Accrued	Earnings	To Levy For
	Due	Interest	To Accrue	Run	Year	Run	To Date	Through	Sum of Cols.
								2015-2016	2015-2016
									25 & 28
1		.90/3.90						58,529	58,529
2									
3									
4									
5									
6									
7									
8									
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PAGE TOTAL

GRAND TOTAL

\$ - \$ 58,529 \$ 58,529
 (To SF-1, Line 9) (To SF-1, Line 18)

See Accountant's Compilation Report

SINKING FUND SCHEDULES
Detailed Status of Bond and Coupon Indebtedness as of June 30, 2015 and Accruals Thereon

	30	31	32	33	34	35
	Interest Earned But Unpaid 6/30/2014		Interest Coupon Account		Interest Earned But Unpaid 6/30/2015	
	Matured	Unmatured	Interest Earnings Through 2014-2015	Coupons Paid Through 2014-2015	Matured	Unmatured
1	-	5,626	66,817	67,508	-	4,935
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
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PAGE TOTAL

GRAND TOTAL \$	5,626	\$	66,817	\$	67,508	\$	-	\$	4,935
							(To SF-2, Line 11)	(To SF-1, Line 10)	(To SF-1, Line 13)

See Accompanying Compilation Report

**SINKING FUND
STATEMENT OF INVESTMENTS**

For the Fiscal Year Ended June 30, 2015

	1	2	3	4	5	6
	Investment on Hand Beginning of Year	Purchases	Liquidation of Investments Collection	Amount of Premium Paid	Barred by Court Order	Investment on Hand Ending of Year
1 Municipal Bonds						
2 U.S. Bonds and Certificates						
3 Certificates of Deposit	\$201,048	\$634	\$0		\$0	\$201,680
4 Warrants 20						
5 Warrants 20						
6						
7						
8						
9 Judgments						
10 Total	\$201,048	\$634	\$0	\$0	\$0	\$201,680
	(To SF-2, Line 1f		(To SF-2, Line 2)			(To SF-1, Line 2)

See Accountant's Compilation Report

JUDGMENT INDEBTEDNESS AFFECTING HOMESTEADS

Form SF-5

N/A

Judgment Judgment

1 In Favor of

2 By Whom Owned

3 Purpose of Judgment

4 Case Number

5 Name of Court

6 Date of Judgment

7 Principal Amount of Judgment

8 Tax Levies Made

9 Principal Amount to be Provided for by 19 - 19

10 Principal Amount Provided for In 19 - 19

11 Principal Amount not Provided for

12 Amount to Provide by Tax Levy 19 - 19

a. 1/3 Principal (To SF-1, Line 20)

b. Interest (To SF-1, Line 21)

Total

For Only Those Judgments Held by Owners or Assigns

**13 Levied for by Unpaid Judgment Obligations
Outstanding 19 - 19**

a. Principal

b. Interest

Total

14 Judgment Obligations Since Levied for

a. Principal

b. Interest

Total

15 Judgment Obligations Since Paid

a. Principal

b. Interest

Total

**16 Levied for by Unpaid Judgment Obligations
Outstanding 19 - 19**

a. Principal

b. Interest

Total

See Accountant's Compilation Report

Form SF-6

STATEMENT OF UNEXPENDED BOND PROCEEDS

Purpose of Bond Issue: _____	
1 Balance of Cash as June 30, 2014	.
Add:	
2 Proceeds of Bond Sale	\$0.00
3 Interest Revenue	
4	_____
5 Total Available	\$0.00
Deduct:	
6 Warrants Paid	\$0.00
7 Reserve for Warrants Outstanding	.
8 Contracts Pending	.
9 Encumbrances outstanding	.
10	_____
11 Total Deductions	\$0.00
12 Unexpended Bond Proceeds as of June 30, 2016	\$0.00

See Accountant's Compilation Report

**CITY OF MUSTANG
SINKING FUND
COUNTY EXCISE BOARDS' APPROPRIATION OF INCOME AND REVENUES
2015-2016 ESTIMATE OF NEEDS**

1 To Finance Approved Budget in the Sum of (From Forms SF-1, Line 25)	\$289,275.00
Appropriation Other than Ad Valorem Tax	-
2 Excess of Assets Over Liabilities (From Form SF-1, Line 17)	15,745.00
3 Other Deductions - Attach Explanation	-
4 Balance Required to Raise (Line 1 less 2 and 3)	\$283,530.00
5 Add 5% for Delinquent Tax	14,176.50
6 Gross Balance of Requirements Appropriated from 2015 Ad Valorem Tax	<u>\$297,706.50</u>

See Accountant's Compilation Report

CITY OF MUSTANG, OKLAHOMA

COUNTY OF CANADIAN

We certify that the total assessed valuation of the property, subject to Ad Valorem taxes, Excluding Homestead Exemptions approved, in the Municipality as finally equalized and certified by the State Board of Equalization for the current year 2015-2016 as follows:

REAL PROPERTY	\$116,845,062
PERSONAL PROPERTY	5,731,386
PUBLIC SERVICE PROPERTY	<u>4,264,218</u>
TOTAL	<u>\$126,840,666</u> ✓

And that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by Ad Valorem taxation, we thereupon made the levies therefore, as provided by law as follows:

GENERAL FUND	-0- mills	BUILDING FUND	-0- mills
SINKING FUND	2.35 mills	TOTAL	2.35 mills ✓

We do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of Said County, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the Year 2015, without regard to any protest that may be filed against any levies, as required by 68 O.S. 1981, Section 2474. We further certify that the said appropriation and the mill-rate levies, as aforesaid, are within the limitation provided by law.


Dated the 22nd day of Sep. 2015, at El Reno, Oklahoma.

Steve Jantz
Member

Member

Linda Ramsey
Chairman of the County Excise Board

Shelley Dickerson
Attest:
Secretary of the County Excise Board



PROOF OF PUBLICATION

Name of Publication: The Mustang Times

Address: 553 N. Mustang Road, Mustang OK 73064

Phone Number: (405) 376-6688

PRINTED COPY OF
PAGINATED PROOF OF
PUBLICATION

Case Number / Title of Legal Notice:

Proposed Budget Hearing

I, Steve Coulter, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of The Mustang Times, a weekly publication that is a "legal newspaper" as that phrase is defined in 25 O.S. § 106 for the City of Mustang, for the County of Canadian, in the State of Oklahoma, and that the attachment hereto contains a true and correct copy of what was published in said legal newspaper in consecutive issues on the following dates:



INSERTION DATES: May 20th, 2015

PUBLICATION FEE:.....\$ 111.30

(Signature)

Steve Coulter, Publisher

State of Oklahoma

County of Canadian

Signed and sworn to before me this 29th day of May,
2015 by Steve Coulter.

(Signature) Notary Public



My Commission expires: July/26, 2016
Commission# 12007015



(Published in The Mustang News, Mustang, Okla., May 21, 2015.)

APPENDIX A
CITY OF MUSTANG
PROPOSED BUDGET
FY 2015-2016

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Fund	Enterprise Fund	Internal Service Fund	Total Funds
BEGINNING FUND BALANCE/ NET WORKING CAPITAL - ESTIMATED	\$ 2,200,000	\$ 1,213,000	\$ 1,077,500	\$ 255,000	\$ 10,606,238	\$ 470,000	\$ 15,821,738
RESOURCES:							
Ad Valorem Taxes				353,000			353,000
Charges for Services	1,041,000				7,723,000		8,764,000
Other Fees		8,000				75,000	83,000
Tax and Franchise Fees	11,421,500				9,900,000		21,321,500
Licenses and Permits	279,600						279,600
Fines	451,515	5,000					456,515
Interest Income	8,000	4,360	5,500	1,000	8,850	3,000	30,710
Miscellaneous Revenues	185,300	10,000			63,020	6,000	264,320
Transfers	7,710,000	581,000	882,000		4,117,000		13,290,000
Total Resources	21,096,915	608,360	887,500	354,000	21,811,870	84,000	44,842,645
Total Available for Appropriations	23,296,915	1,821,360	1,965,000	609,000	32,418,108	554,000	60,664,383
APPROPRIATIONS:							
Mayor and Council	202,475						202,475
City Manager	482,831						482,831
Library	455,818	33,700	3,785				493,303
Parks and Recreation	978,495	49,900	7,236				1,035,631
General Government	1,501,000	5,000	800		317,420	250,000	2,074,420
Town Center	316,675		181,000				497,675
Ball Complex	536,675		70,440				607,315
Aquatics	222,870		70,895				293,765
Finance	617,555						617,555
Community Development	508,875		105,250				614,125
Police	2,951,616	61,900	210,950				3,224,466
Animal Control	72,795		1,000				73,795
Fire	1,962,075		202,000				2,184,075
Streets	175,000	653,500					828,500
Water			215,000		2,562,440		2,777,440
Sewer					1,169,510		1,169,510
Sanitation					980,000		980,000
Debt Service				314,520	3,643,750		3,958,270
2014B Construction Projects					7,195,238		7,195,238
Transfers	10,243,200				12,838,000		23,081,200
Total Appropriations	21,248,155	804,000	1,069,556	314,520	28,706,558	250,000	52,391,789
Estimated Ending Fund Balance/ Net Working Capital	\$ 2,048,760	\$ 1,017,360	\$ 896,444	\$ 294,480	\$ 3,711,550	\$ 304,000	\$ 8,272,594

NOTICE OF PUBLIC HEARING OF PROPOSED BUDGET

A public hearing on the FY 2015-2016 City of Mustang budget will be held at 7:00 p.m. on June 2, 2015, at Mustang City Hall for the purpose of discussing the City budget for the fiscal year beginning July 1, 2015. The public hearing is open to the public and citizen comments on the proposed budget will be welcome. Copies of the proposed FY2015-2016 budget are available for review in the Office of the City Clerk, Library (Town Center) and City Website @ www.cityofmustangok.com

The Mustang News

PROOF OF PUBLICATION

PUBLIC NOTICE in CANADIAN COUNTY,
State of Oklahoma

Appendix City of Mustang Proposed Budget

AFFIDAVIT OF PUBLICATION

No. _____

State of Oklahoma
County of CANADIAN ss

Kyle Salomon, of lawful age, being duly sworn and authorized, says that he is Manager of the Mustang News, a weekly newspaper published in the City of Mustang, Canadian County, Oklahoma, a newspaper qualified to publish legal notices, advertisements and publications as provided in Section 106 of Title 25, Oklahoma Statutes 1971 as amended, and complies with all other requirements of the laws of Oklahoma with reference to legal publications.

That said notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement, on the following dates:

May 21 2015
(Month or months, date or dates)

Publishing fee \$ 90.00

Subscribed to and sworn to before me this 21st day of

My commission expires
2015
EXP. 08/02/15
KATE JONES
NOTARY PUBLIC
STATE OF OKLAHOMA

Kate Jones
Notary Public

(Published in The Mustang News, Mustang, Okla., May 21, 2015.)

APPENDIX A
CITY OF MUSTANG
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FY 2015-2016

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RESOURCES:							
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Charges for Services	1,041,000				7,723,000		8,764,000
Other Fees		8,000				75,000	83,000
Tax and Franchise Fees	11,421,500				9,900,000		21,321,500
Licenses and Permits	279,600						279,600
Fines	451,515	5,000					456,515
Interest Income	8,000	4,340	5,500	1,000	8,850	3,000	30,710
Miscellaneous Revenues	185,300	10,000			63,020	6,000	264,320
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Community Development	508,875		105,250				614,125
Police	2,951,616	61,900	210,950				3,224,466
Animal Control	72,795		1,000				73,795
Fire	1,982,075		202,000				2,184,075
Streets	175,000	653,500					828,500
Water			215,000		2,562,440		2,777,440
Sewer					1,169,510		1,169,510
Sanitation					980,000		980,000
Debt Service				314,520	3,643,750		3,958,270
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THANK YOU!

From THE MUSTANG NEWS

A new Legal Notice from your office had its first insertion in the Mustang News this week.

Enclosed are copies for your files and a bill for the publication.

Please check for accuracy and correct publishing dates.

The Mustang News will provide the court with proof of publication upon receipt of payment from you. Or you may obtain proof of publication at our office or by mail upon payment for the publication.

We make every effort to furnish the best possible weekly legal publication service and invite your regular use of our legal columns.

We sincerely appreciate every opportunity to be of service to you and your clients in the matter of legal publications. For assistance, call the El Reno office at 262-5180.

Thank you,

Mustang News