

TOWN  
(NOT DEPARTMENTALIZED)  
2013-2014  
ESTIMATE OF NEEDS  
AND  
FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2012-2013

FILED

OCT 29, 2014

State Auditor & Inspector

STATEMENT OF MANAGEMENT OF THE VARIOUS FUNDS OF THE MUNICIPALITY OF COLCORD, COUNTY OF DELAWARE, State of Oklahoma

STATE OF OKLAHOMA, COUNTY OF DELAWARE, SS.

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

Pursuant to the requirements of 68 O.S.1981 section 2483, we submit, herewith, for your consideration, the within statement of the fiscal conditions of the Municipality of Colcord, County of Delaware, State of Oklahoma, for the fiscal year beginning July 1st, 2013 and ending June 30, 2014 together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2014 and ending June 30, 2015. The same have been prepared in conformity to Statute, in relation to which be it further noted, that:

1. We, the undersigned duly elected, qualified and acting officers of Colcord, of the County and State aforesaid, do hereby certify that as a session of the Governing Body thereof, begun on the first Monday in July, 2014 pursuant to the provision of 68 O.S. 1981 section 2483, the within statements consisting of detailed Exhibits and Schedules were found to comprise a true and correct statement of the condition of the Fiscal Affairs of said Municipality as reflected by the records of the Clerk and Treasurer as of June 30, 2014.

2. We further certify that any surplus earnings of Utilities owned and operated by said Municipality have been accounted for herein and properly credited in accordance with Resolutions of this Governing Board, duly recorded in the minutes of the Clerk.

3. We further certify that the within estimated requirements for Current Expenses for the Fiscal Year beginning July 1st, 2013 and ending June 30, 2014 as shown by exhibit "M" herein, are reasonably necessary for the proper conduct of the affairs of the said municipality, that the Estimated Income from sources other than ad valorem taxes as shown in Exhibit "F" may reasonably be expected to be collected as a revenue during the fiscal year, and it is not in excess of 90% of the amount collected from the same sources during the fiscal year ending June 30, 2014.

Dated at Jay, Oklahoma, this 29<sup>th</sup> day of August, 2014

Shirley Whorton  
Clerk

Cody Burt  
Mayor-President of Board of Trustees

Gerald + M. E. Danie  
Treasurer

Subscribed and sworn to before me this 29 day of August, 2014. appeared Jiffany Whorton.

My Commission expires 5-19, 2017

Janice Douglas Notary Public



AFFIDAVIT

STATE OF OKLAHOMA, COUNTY OF Delaware SS.

Personally appeared before me, the undersigned Notary Public Tiffany Whorton Clerk of the Municipality of Colcord, County and State aforesaid, who being first duly sworn according to law, deposes and says: That he complied with the law by having the Financial Statement and Estimate published as required by law in one issue of Delaware County Journal, a legally-qualified newspaper published in said City-Town--a legally-qualified newspaper of general circulation in said City-Town (strike inapplicable phrase) a copy of which published Statement and estimate, together with proof of publication thereof, is hereto attached, marked Exhibit "A" and made a part hereof.

Tiffany Whorton Clerk.  
Subscribed and sworn before me this the 29 day of

August 2014.  
Gayle Douglas Notary Public.

Filed this 6th day of October, 2014.

Sabrina Barus  
Secretary and Clerk of Excise Board,  
Delaware County, Oklahoma

NOTE: The law requires that the Annual Statement of each City-Town be published in one issue of a legally-qualified newspaper published in such City or Town. All data required to be published are scheduled on the Publication Sheets, which are to be filled in, and given to the publisher. If there be no legally-qualified newspaper published in said City-Town, then publication must be made in some legally-qualified newspaper of general circulation in such City-Town. The financial statement and estimate is required to be filed with the County Clerk as Secretary of the County Excise Board on or before July 15th in Incorporated Towns, and on or before July 20th in Cities. If publication may not be had by that date, affidavit and proof of publication are required to be attached within five days after date of filing.

Two complete copies of this Financial Statement and Estimate of Needs should be filed with the County Clerk, fully signed. After the Excise Board approves the same and makes the levies, both statements should be signed by the Excise Board members. One complete signed copy shall be filed in the office of the State Auditor-Clerk of the Court of Tax Review, Capitol Building, Oklahoma City.

# Proof of Publication

Delaware County, State of Oklahoma

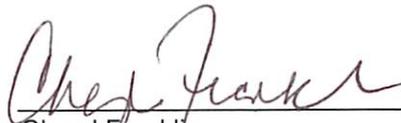
Town of Colcord  
Financial Statement of June 30, 2014 – Estimate of Needs  
For the Fiscal Year Ending June 30, 2015

## Affidavit of Publication STATE OF OKLAHOMA, DELAWARE COUNTY

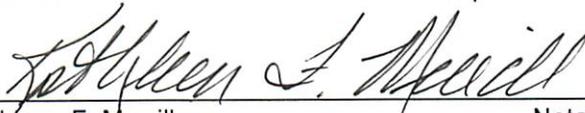
I, Cheryl Franklin, of lawful age, being duly sworn, upon oath deposes and says that she is the Authorized Agent of The Delaware County Journal of Jay, Oklahoma, located a 254 N. Fifth St., Jay, Oklahoma 74346, a weekly newspaper of general circulation in Delaware County, printed in the English language, and published continuously and uninterruptedly published in said county for a period of one hundred and four (104) weeks consecutively prior to the first publication of the said notice.

That said newspaper is in the city of Jay, Delaware County, Oklahoma, a Weekly 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 the attached notice is a true copy thereof and was published in the regular edition of said newspaper for 1 time(s), the first publication thereof being made as aforesaid on the September 3, 2014.

  
Cheryl Franklin  
Publisher

Subscribed and sworn to before me this September 5, 2014

  
Kathleen F. Merrill  
Notary Public  
My commission expires: 08-25-2016

Publication Cost: \$89.85

Acct #: 23004200



Remittance Address:  
Delaware County Journal  
c/o MNI Billing Department  
PO Box 940  
Miami, OK. 74354

### ABSTRACT FOR PUBLICATION

Town of Colcord,  
Delaware County,  
Oklahoma  
Financial Statement  
of June 30, 2014, and  
Estimate of Needs for the  
Fiscal Year Ending June  
30, 2015

BALANCE SHEETS  
GENERAL AND  
SPECIAL FUNDS:  
GENERAL FUND  
- STREET/ALLEY  
CASH FUND - CIVIL  
DEFENSE - FIRE  
FUND

#### ASSETS:

Cash Balance on Hand  
June 30, 2014: \$37,944  
- \$2,883 - 3,418 -  
27,320

#### TOTAL ASSETS:

\$37,944 - \$2,883 -  
3,418 - 27,320

#### LIABILITIES AND RESERVES:

2013-2014 Warrants  
Outstanding: \$254 -  
\$451 - \$386 - \$0  
Reserves (Ex MA):  
\$6,899 - \$0 - \$536  
- \$94

TOTAL LIABILITIES  
& RESERVES: \$7,153  
- \$451 - \$922 - \$94

SURPLUS: \$30,791  
- \$2,432 - \$2,496 -  
\$27,226

#### ESTIMATED GENERAL FUND NEEDS AND MISCELLANEOUS REVENUE FOR THE FISCAL YEAR ENDING JUNE 30, 2014

#### GENERAL FUND:

1. Personal Services:  
\$80,000  
2. Maintenance and  
Operation: \$75,000  
3. Capital Outlay:  
\$15,454

Total Required:  
\$170,454

#### FINANCED:

#### Estimated Miscellaneous Revenue

1. Transfer In: \$0  
2. Use Tax: \$16,024  
3. Grants/Contributions:  
\$3,605  
4. Police Fines: \$12,506  
5. Cigarette Tax: \$944  
10. Alcoholic Beverage:  
\$8,275  
11. Expense  
Reimbursements: \$2,729  
20. Municipal Sales Tax:  
\$83,195  
21. Franchise Income:  
\$12,340  
23. Miscellaneous: \$2,330

Total Estimated  
Miscellaneous Revenue:  
\$139,663

General Fund

Surplus: \$30,791

Total Available:

\$170,454

CERTIFICATE -  
GOVERNING BOARD  
STATE OF  
OKLAHOMA, COUNTY  
OF DELAWARE, TOWN

OF COLCORD, ss:

We, the undersigned  
duly elected, qualified  
Governing Officers  
of the Municipality of  
Colcord do hereby certify  
that at a session of the  
Governing Body of the  
said Municipality, begun  
in the first Monday of  
July 2014, pursuant to the  
provisions of 68 O.S. 1981  
Section 2483, we prepared  
the within statement,  
and that it is a true and  
correct condition of the  
Fiscal Affairs of the said  
Municipality as reflected  
by the records of the City  
Clerk and Treasurer. We  
further certify that the  
foregoing estimate for  
current expenses for the  
Fiscal Year beginning July  
1, 2014, and ending June  
30, 2015, are reasonably

necessary for the proper  
conduct of the affairs of  
the said Municipality, that  
the Estimated Income  
from sources other than  
ad valorem taxes may  
reasonably be expected to  
be from the same source  
during the fiscal year  
ending June 30, 2014.

Dated at Colcord,  
Oklahoma this 26<sup>th</sup> day of  
August, 2014.

S/by: Tiffany Whorton  
Clerk

S/by: Tiffany Whorton  
Treasurer

S/by: Cody Gibby

S/by: Gerald McDaniel  
Mayor-President of Board  
of Trustees

(Published in The  
Delaware County Journal,  
September 3, 2014)  
**LPXLP**



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CURRENT ACCOUNTS EXHIBITS "A" AND "B", STATEMENT SHOWING COLLECTIONS AND DISBURSEMENTS OF CASH;  
 WITH RESERVATION OF ASSETS FOR CURRENT INDEBTEDNESS AND DISPOSITION OF SURPLUS FOR THE FISCAL YEAR ENDING JUNE 30, 2014

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2013-14

EXHIBIT "A", GENERAL FUND  
 Account No. 1

ITEMS	Detail	Total
1 Surplus Cash June 30, beginning said fiscal period	3,089	
2 Protest-Tax Refunds Unclaimed same date		
3		
4 Total Cash Surplus to begin Acct. 7-1-13		3,089
5 Current Tax Apportioned and Credited		
6 Revenue other than Adv. Tax Exhibit F	155,182	
7 Resale Property Fund Distribution		
8 Prior Expenditures Recovered (attach statement)		
9		
10		
11		
19 Total Current Income		155,182
20 Surp. Realized Transferred form Preceding Year		0
21 Total Cash Balance and Receipts		158,271
DISBURSEMENTS:-		
22 Current Warrants Paid	120,327	
23 Interest paid thereon		
Total Disbursements		120,327
24 Cash Balance on Hand June 30, 2014		37,944
-----		
25 LIABILITIES AND RESERVES:-		
26 Current Warrants Outstanding (Exhibit "W")	254	
27 Reserves (Ex. MA and MB)	6,899	
28 Interest Reserve for Outstanding Warrants		
29 Total Liabilities and Reserves		7,153
30 Surplus Cash Balance-to line 2, Exhibit "Y"		30,791
=====		
BALANCE SHEET		
31 Liabilities and Reserves over Cash		
32 Net Current Tax in Process of Col. (T-19)		
33		
34 Surp. Represented by Taxes in Proc. of Col.		
35 Deficit		
36 Balance Sheet Footings		
37 90% Limit		
38 Governing Board's Estimate of Probable Revenue From Surplus Taxes in Process of Collection		

STATEMENT OF RECEIPTS AND DISBURSEMENTS IN CURRENT CASH FUNDS FOR FISCAL YEAR ENDING JUNE 30, 2014

Cash Statement Exhibit: \_\_\_\_\_  
 Supporting "MC" Schedules  
 page 4

Street & Alley  
 Cash Fund

Fire Dept  
 Fund

Civil Defense  
 Fund

Items	Detail	Detail	Detail
Residue of the 2012-13 Account			
1 Reserves 6-30-14 Claims and Contracts			
2 Warrants Outstanding			
3 Total Reserves	0	0	0
4 Warrants Since Paid			
5 Cash Balance 6-30-14	0	0	0
6 Reserves 6-30-14 Claims and Contracts			
7 Warrants Outstanding			
8 Total Reserves	0	0	0
9 Cancellation Releases	0	0	0
9 Line 5 Less Line 8			
2013-14 ACCOUNT			
10 Surplus Cash June 30, 2013	8,889	24,281	3,782
11 Add: Cancelled 2013-14 Encumbrances COLLECTIONS (by Sources)	0	0	0
12 Gasoline Tax	1,326		
13 Commercial Vehicle License Tax	6,356		
14 Grants & Donations	9,371	8,316	2,005
15 Member Dues		9,400	
16 Sales Tax			
17 Miscellaneous		618	879
18 Interest	2		
19 Police Revenue			
20 Memberships Rent			
21 Total Bal. and Receipts	25,944	42,615	6,666
22 Cash Appropriated during year	25,944	42,615	6,666
Surplus Cash Unappropriated 6-30-14	0	0	0
APPROPRIATED FUNDS			
23 Cash Appropriated during year (L.22)	25,944	42,615	6,666
24 Warrants Paid 2013-14 Issue	23,061	15,295	3,248
25			
26 Balance Appropriated Cash	2,883	27,320	3,418
27 Warrants Issued	23,512	15,295	3,634
28 Warrants Paid	23,061	15,295	3,248
29 Cash Warrants Issued but Unpaid	451	0	386
30 Claims and Contracts Pending		94	536
31 Total Reserve for Warrants and Encumb	451	94	922
32 Free Cash Surplus from Lapsed App.	2,432	27,226	2,496
33 Add: Surplus Cash Unapproptd.	0	0	0
37 TOTAL Surplus Available for Appropriation in July 2014	2,432	27,226	2,496

Exhibit "A" (continued) Accounts of Prior Years

	Exhibit "A" Continued					
	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08
a Balance Reported to Ex. Bd. as of June 30, 2013	0	230	0	0	0	0
Adjustments by Journal Entry, Case No.						
b Added: (State where from )						
c Deducted: (State where to )						
1 Balance Reserved to begin Current Period	0	230	0	0	0	0
2 Realized Surplus Forward from Preceding Year	0	0	0	0	0	0
3 Ad Valorem Tax Apportioned of Year in Caption						
4						
5 Prior Expenditures Recovered (attach statement)						
6 TOTAL RECEIPTS AND BALANCE	0	230	0	0	0	0
7 Warrants Paid of Year in Caption		230				
8 Interest paid thereon						
9 TOTAL DISBURSEMENTS	0	230	0	0	0	0
10 BALANCE, JUNE 30, 2014	0	0	0	0	0	0
11 Reserve for Unpaid Warrants of Year in Caption	0	0	0	0	0	
12 Reserve for Adequate Interest Requirements						
13 TOTAL LIABILITIES AND RESERVES	0	0	0	0	0	0
14 Deficit: (Figures in Red)						
15 Current Surplus Forward to Succeeding Year	0	0	0	0	0	0

EXHIBIT "W" INDEBTEDNESS OF ALL MUNICIPAL FUNDS JUNE 30, 2014, CLERK'S CONTROL ACCOUNT WITH WARRANT AND CLAIM

FUND AND YEAR OF ISSUE	WARRANTS ISSUED		WARRANTS RETIRED		WARRANTS RETIRED		WARRANTS RETIRED		Balance Warrants Outstanding June 30, 20
	Outstanding June 30, a year ago as Reported	New Issues During Fiscal Period	Warrants Paid	Converted to Judgment	Converted to Funding Bonds	Warrants Cancelled	Stopped by Statute	Total Warrants Retired	
1 General Fund 2013-14		120,581	120,327					120,327	254
2 General Fund 2012-13								0	0
3 General Fund 2009-10								0	0
4 General Fund 2008-09								0	0
5 Police & Grant 2012-13								0	0
6 Police & Grant 2013-14								0	0
7 Str. & Alley 2013-14		23,512	23,061					23,061	451
8 Str. & Alley 2012-13								0	0
9 Civil Defense 2013-14		3,634	3,248					3,248	386
10 Savings Funds 2013-14								0	0
11 Fire Dept Fund 2013-14		15,295	15,295					15,295	0
12 Savings funds 2013-14								0	0
Totals	0	163,022	161,931	0	0	0	0	161,931	1,091

STATEMENT OF CASH ACCOUNTS, RECEIPTS, DISBURSEMENTS AND BALANCES WITH FISCAL CONDITION OF THE SINKING FUNDS OF  
MUNICIPALITY OF Colcord, Delaware COUNTY, OKLAHOMA, ON JUNE 30, 2014

SINKING FUND EXHIBIT "Ga" Cash Statement	"G-1" New Sinking Fund		"G-2" Old Sinking Fund	
	Detail	Extension	Detail	Extension
1 Cash Balance on Hand June 30, 2013				
2 Investments Since Liquidated (EX. H)				
3 APPORTIONMENTS SINCE MADE:				
4     2012 and Back Ad Valorem Tax				
5     2013 Ad Valorem Tax				
6				
7				
8				
9 Surp. Utility Earnings (order of City Officers)				
10 Interest on Invested Sinking Fund (Net)				
11 Premium on Bonds Sold				
12 Accrued Interest on Bonds Sold				
13 Residue of Unused Bond Funds				
14 Protest Tax Refunds				
15 Prior Expenditures Recovered (Attach Statement)				
16 Resale Property Fund Distribution				
17				
18				
19				
20 TOTAL APPORTIONMENTS				
21 TOTAL BALANCE, APPORTIONMENTS, Etc.				
22 DISBURSEMENTS				
23 Interest Coupons Paid				
24 Interest Paid on Past-Due Coupons				
25 Bonds Paid				
26 Interest Paid on Past-Due Bonds				
27 Commission Paid to Fiscal Agency				
28 Judgments paid (Ex. J. Col. 18)				
29 Interest Paid on Judgments				
30 Investments Purchased (Ex. "H", Col. 2)				
31 Judgments Paid Under 620.S(1981) Sec. 435				
32				
33 TOTAL DISBURSEMENTS				
34 Cash Balance on Hand June 30, 2014				

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EXHIBIT "Gb" SINKING FUND BALANCE SHEET

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	"G-1"		"G-2"	
	Detail	Extension	Detail	Extension
1.Cash Balance on Hand (Line 34 above)				
2.Legal Investments Properly Maturing				
3.Judgments Paid to Recover by Tax Levy				
4. TOTAL LIQUID ASSETS		0.00		0.00
DEDUCT MATURED INDEBTEDNESS				
5.a.Past-Due Coupons (K-34)				
6.b.Interest Accrued Thereon				
7.c.Past-Due Bonds (K-19)				
8.d.Interest Thereon after last coupon				
9.e.Fiscal Agency Commission on above				
10.f.Judgments & Interest Levied for but Unpaid				
11.TOTAL ITEMS a-f TO EXTENSION COLUMN		0.00		0.00
12.BALANCE OF ASSETS SUBJECT TO ACCRUALS		0.00		0.00
DEDUCT ACCRUAL RESERVES IF ASSETS SUFFICIENT				
13.g.Earned Unmatured Interest (K-35)				
14.h.Accrual on Final Coupons (K-27)				
15.i.Accrued on Unmatured Bonds (K-18)				
16.TOTAL ITEMS g-i TO EXTENSION COLUMN		0.00		0.00
17.EXCESS OF ASSETS OVER ACCRUAL RESERVES		0.00		0.00
But if line 12 is less than line 16, after omitting "h," abandon items g, h, and i, and deduct the following, each in turn from line 12 & extend residue.				
13d j. Unmatured Coupons Due Before				
14d k. Unmatured Bonds Sc Due (Ex. KK, Col. 2)				
15d i. Whatever Remains is For Exhibit KK, Col 3				
16d Here enter footing Ex. K, Col. 18, (would have been line 15)				
17d Ratio (%) Line 15d is of Line 16d for Allotment				

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EXHIBIT "MG" ESTIMATE OF SINKING NEEDS 2014-2015

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1. NEW SINKING FUND		2. OLD SINKING FUND	
Computed by	Provided by	Computed by	Provided by
Governing	Excise	Governing	Excise
Board	Board	Board	Board

1. Interest Earnings on Bonds (K-29)
2. Accrual on Unmatured Bonds (K-12)
3. Annual Accrual on "Prepaid" Judgments
4. Annual Accrual on Unpaid Judgments
5. Interest on Unpaid Judgments
6. All Commissions To Fiscal Agencies
- 7.
- 8.
9. Non-Accrual (IMMEDIATE) NEEDS IN EXCESS OF ASSETS
10. Unpaid Past-Due Coupons-No Cash (Gb-5)
11. Interest Due Thereon (Gb-6)
12. Unpaid Past-Due Bonds (Gb-7)
13. Interest Due Thereon (Gb-8)
- 14.
- 15.
- 16.

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THE 2014 - 2015 ESTIMATE OF NEEDS AND FINANCIAL  
STATEMENT OF THE FISCAL YEAR 2013 - 2014

PREPARED BY Kolker & Kolker, Inc. \_\_\_\_\_

SUBMITTED TO THE \_\_\_\_\_ COUNTY

EXCISE BOARD THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ A.D., 2014

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EXHIBIT "H-1" Investments - Sinking Fund, Excluding Homesteads - At Cost

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I N V E S T E D I N	Investments	Since	LIQUIDATION OF INVESTMENTS		Barred by	Investments
	on Hand June 30, 2013	Purchased (Ga-30)	By Collection Of Costs	Amortization o Premium Paid	of Court Order	on Hand June 30, 2014
1. Municipal Bonds						0.00
2. U.S. Bonds & Certificats						0.00
3. Warrants 2013-14						0.00
4. Warrants 2012-13						0.00
9.						0.00
10. Judgments on Inventory						0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

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EXHIBIT "H-2"

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1. Municipal Bonds						0.00
2. U.S. Bonds & Certificats						0.00
3. Warrants 2013-14						0.00
4. Warrants 2012-13						0.00
9.						0.00
10. Judgments on Inventory						0.00
TOTAL	0.00	0.00	0.00	0.00	0.00	0.00

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EXHIBIT "I"

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PREPAID (INVESTED) JUDGMENTS

CASE NO.	COURT	Unreimbursed	Since	Reimbursement	Balance
		Balance June 30 2013	Prepaid (Ga-31)	By Tax Levy 2013-14	Unreimbursed June 30, 2014
1.	Post-Homestead				
TOTAL "I-1"		0.00	0.00	0.00	0.00
2.	Pre-Homestead				
TOTAL "I-2"		0.00	0.00	0.00	0.00

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EXHIBIT "CU" EMERGENCY UTILITY REPLACEMENT FUND (11 O.S. 1981 448.1)

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Items	Cash Balance	Transferred	Transferred	Cash Balance
	In Reserve 6-30-13	in From Surplus	Out For Replacement	in Reserve 6-30-14
				0.00
				0.00
TOTAL	0.00	0.00	0.00	0.00

ANNUAL REPORT AND STATEMENT OF EXPENDITURES MADE FROM CASH APPROPRIATIONS DURING THE FISCAL YEAR ENDING JUNE 30, 2014,  
 OF MUNICIPALITY OF Colcord , COUNTY OF Delaware , STATE OF OKLAHOMA,  
 AS REQUIRED BY 68 O.S. 1981 SECTION 2483

APPROPRIATION ACCOUNTS WITHIN CASH FUNDS	---FISCAL YEAR ENDING 6-30-13---				-----FISCAL YEAR ENDING 6-30-14-----						
	1	2	3		4	5	6	7	8	9	10
	Reserves	Warrants	Claims	Lapsed	Total	By	Net	Warrants	Reserves	Lapsed	
	6-30-13	Since	Pending	Bal	Approved	Court	Amount	of Issued		Bal. Known	
	w/ Subseq	Issued	6-30-14		Appropri-		Appropria-			To Be	
	Adjust-				ations		Excis	tions		Unencum.	
	ments				During Yr		Board				
STREET AND ALLEY CASH FUND, EXHIBIT "1MC"											
1	Personal Services			0.00				0.00			0.00
2	Maintenance and Operation			0.00				0.00			0.00
3	Capital Outlay			0.00				0.00			0.00
4											
5	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CDBG GRANT FUND, EXHIBIT "2MC"											
1	Personal Services			0.00				0.00			0.00
2	Maintenance and Operation			0.00				0.00			0.00
3	Capital Outlay			0.00				0.00			0.00
4											
5	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HUNTING AND FISHING CASH FUND, EXHIBIT "3MC"											
1	Personal Services			0.00				0.00			0.00
2	Maintenance and Operation			0.00				0.00			0.00
3	Capital Outlay			0.00				0.00			0.00
4											
5	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE SHARING CASH FUND, EXHIBIT "4MC"											
1				0.00				0.00			0.00
2				0.00				0.00			0.00
3				0.00				0.00			0.00
4	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REVENUE SHARING CASH FUND, EXHIBIT "5MC"											
1				0.00				0.00			0.00
2				0.00				0.00			0.00
3				0.00				0.00			0.00
4	TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

EXHIBIT "J"

JUDGMENT INDEBTEDNESS

1	2	3	4	5	6	7	8	9	10	11
In favor of	By Whom Owned	Purpose of Judgment	Case No.	Name of Court	Date of Judgment	Principal Amount Of Judgment	Tax Levys Made	-----Principal Provided for to 6-30-13	Amount Provided for in 2013-14	-----Not Provided For
Not Affecting Homesteads (New)										
						0.00	0.00	0.00	0.00	0.00

Amounts to Provide by Tax Levy Fiscal Year 2014-2015		Levied For But Unpaid Judgment Obligations Outstanding 6-30-13		-----FOR ONLY THOSE JUDGMENTS HELD BY OWNERS OR ASSIGNS-----						
12	13	14	15	16	17	18	19	20	21	22
1/3 Principal	Interest	Principal	Interest	Princ.	Interest	Princ.	Interest	Principal	Interest	Total
										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

NOTE: Final judgments legally prepaid out of Sinking Fund Cash on Hand, not immediately needed to pay Bond and Coupons (184 Okla. 351), require no accounting in columns 14 to 22 inclusive. But for such prepaid Judgment, the total of detail in Column 10 herein must agree with "Judgments Liquidated by Tax Levy" in Column 3, Exhibit "i"; and, similarly, the total of detail for such Judgments in Column 11 herein, must agree with the summary "Balance Unliquidated" June 30, Column 4, Exhibit "i".

EXHIBIT "K-1" DETAIL STATUS OF POST-HOMESTEAD BOND AND COUPON INDEBTEDNESS AS OF JUNE 30, 2014, AND ACCRUALS THEREON

LINE NUMBER	1 Purpose of Bond Issue	2 Date of Issue	3 Date of Sale by Delivery	4  ---HOW AND WHEN BONDS MATURE---   ---Uniform---   ---Maturities---  Date Maturing Begins	5  ---Final Maturity---   ---Otherwise---  Date of Final	6  ---Final Maturity---   ---Otherwise---  Date of Final	7  ---Final Maturity---   ---Otherwise---  Date of Final	8 Amount of Original Issue	9 Cancelled or Delayed For Final Levy Year
-------------	----------------------------	--------------------	-------------------------------	--	--	--	--	-------------------------------	---

1  
2  
3  
4  
5  
6  
7  
8  
9  
10 Totals

10	11	12	13	14	15	16	17	18	19	20	21	22
--BASIS OF ACCRUALS CONTEMPLATED ON NET COLLECTIONS OR BETTER IN ANTICIPATION								Balance	---Total Bonds---		Coupon	
Bond Issues	Yrs	Normal	Tax	Accrual	DEDUCTIONS FROM TOTAL ACCRUALS	Bonds Pd.	Bonds Pd.	Matured	of	---Outstanding---		Computation
Accruing to	Annual	Yrs	Liability	Bonds Pd.	Bonds Pd.	Matured	Accrual	of	---6-30-14---			
by Tax Levy	Run	Accrual	Run	to Date	Prior to 6-30-13	During 2013-14	Bonds Unpaid	Liability			First/Next	%
										Matured	Unmatured	Coup.Due Int.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10 Totals

23	24	25	26	27	28	29	30	31	32	33	34	35
-----Requirement for Interest Earnings-----						-----INTEREST COUPON ACCOUNT-----						
-----After Last Tax-Levy Year-----						Interest	To Levy	Int. Earned But	Interest	Coupons	Int. Earned But	
Terminal	Yrs.	Accrue	Tax	Total	Earnings	for 2014-26	Unpaid 6-30-13	Earnings	Paid	Unpaid 6-30-14		
Interest	To	Each	Yrs.	Accrued	Through	Sum of Cols.	Matured	Unmatured	Through	Through		
To Accrue	Run	Year	Run	To Date	2014-2015	25 & 28			2013-14	2013-14	Matured	Unmatured

1  
2  
3  
4  
5  
6  
7  
8  
9  
10 Totals

EXHIBIT "K-2" DETAIL STATUS OF PRE-HOMESTEAD BOND AND COUPON INDEBTEDNESS AS OF JUNE 30, 2014, AND ACCRUALS THEREON

LINE NUMBER	1 Purpose of Bond Issue	2 Date of Issue	3 Date of Sale by Delivery	4  ---HOW AND WHEN BONDS MATURE---   ---Uniform---   ---Final Maturity---   ---Maturities---   ---Otherwise---  Date Amt.Each Date of Amount	5 Maturing Begins	6 Uniform Maturity	7 Final Of Final Maturity	8 Amount Original Issue	9 Cancelled Funded or in Jugmnt or Delayed For Final Levy Year
-------------	----------------------------	--------------------	-------------------------------	--	----------------------	-----------------------	------------------------------	----------------------------	---

1  
2  
3  
4  
5  
6  
7  
8  
9  
10 Totals

10	11	12	13	14	15	16	17	18	19	20	21	22
--BASIS OF ACCRUALS CONTEMPLATED ON NET COLLECTIONS OR BETTER IN ANTICIPATION								Balance	---Total Bonds---		Coupon	
Bond Issues	Yrs	Normal	Tax	Accrual	DEDUCTIONS FROM TOTAL ACCRUALS	Bonds Pd. Matures	Bonds Pd. Matures	of	---Outstanding---		Computation	
Accruing by Tax Levy	to Run	Annual Accrual	Yrs Run	Liability to Date	Prior to 6-30-13	Bonds Pd. During 2013-14	Matures Unpaid	Accrual Liability	---6-30-14---		First/Next	% Int.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10 Totals

23	24	25	26	27	28	29	30	31	32	33	34	35
-----Requirement for Interest Earnings-----						Current	Total Int.	-----INTEREST COUPON ACCOUNT-----				
-----After Last Tax-Levy Year-----						Interest	To Levy	Int. Earned But	Interest	Coupons	Int. Earned But	
Terminal Interest To Accrue	Yrs. To Run	Accrue Each Year	Tax Yrs. Run	Total Accrued To Date	Earnings Through 2014-2015	for 2014-26	Sum of Cols. 25 & 28	Unpaid 6-30-13	Through 2013-14	Paid Through 2013-14	Unpaid 6-30-14	Matured Unmatured

1  
2  
3  
4  
5  
6  
7  
8  
9  
10 Totals

STATEMENT OF INCOME FROM SOURCES OTHER THAN AD VALOREM TAXES, THE AMOUNTS COLLECTED AND APPORTIONED TO THE  
 EXHIBIT "F" VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2014, AND ESTIMATED INCOME FROM SOURCES OTHER THAN AD VALOREM  
 TAXES FOR THE FISCAL YEAR ENDING JUNE 30, 2015

REVENUE" FORM SOURCES OTHER THAN AD VALOREM TAX  SUMMARY CLASSIFICATION BY SOURCE GENERAL FUND	2013-14 ACCOUNT		--ESTIMATED MISC. REVENUES-- FOR 2014-2015	
	Amount Estimated 1	Actually Collected 2	Estimated by the Gov. of the Town 3	Approved by The County Excise Board 4
1. Occupation Tax				
2. Dog Tax				
3. Dog-pound Fees				
4. Police Fines	8,904	13,895	12,506	12,506
5. Gargabe Disposal Fees				
6. Sewer Connection Fees				
7. Rentals on City-Town Property	900	0	0	0
8. Inspection Fees				
9. Fees for Issuance of Permits				
10. Alcoholic Beverage Excise Tax	8,050	9,196	8,275	8,275
11. Sales Tax	57,067	92,439	83,195	83,195
12. Franchise Fees	11,919	13,711	12,340	12,340
13. Expense Reimbursements	9,581	3,032	2,729	2,729
14. Water Utility Revenues				
15. Utility Revenues				
16. Light & Power Utility Surplus				
17. Water Utility Surplus				
18. Utility Surplus				
19. Special Accounts:Park Department fees				
20. Cemetery Burial Permits				
21. Cemetery, Other Fees				
22. Library Fees and Rentals				
23. Cigarette Tax	769	1,049	944	944
24. Interest				
25. Use Tax	16,024	15,265	13,739	13,739
26. Miscellaneous, Copy Machine, etc	5,093	2,589	2,330	2,330
27. Grants & Donations	10,881	4,006	3,605	3,605
28. Sale of Surplus				
29. Transfer	14,710	0	0	0
30. TOTAL COLLECTIONS 2013-14 AND ESTIMATE FOR 2014-2015	143,898	155,182	139,663	139,663

STATEMENT OF EXPENDITURES MADE FROM APPROPRIATIONS DURING THE FISCAL YEAR ENDING JUNE 30, 2014, AND ESTIMATED NEEDS FOR THE FISCAL YEAR ENDING JUNE 30, 2015, OF THE MUNICIPALITY OF Colcord, COUNTY OF Delaware, STATE OF OKLAHOMA AS REQUIRED BY 68 O.S. SECTION 2483

EXHIBIT "MA"

GENERAL FUND

CURRENT EXPENSES

	FISCAL YEAR ENDING JUNE 30, 2013			
	1 Reserves 6-30-13 w/ Subsequent Adj	2 Warrants Since Issued	3 Claims Pending	4 Lapsed Balance
1 Personal Services				
2 Maintenance and Operation				
3 Capital Outlay				
4 Revaluation of Real Prop. (68 OS 81 Sec.2481.1-2481.11)				
Tot. Subject To Warrant Issue	0.00	0.00	0.00	0.00
Provision for Interest				0.00
GRAND TOTAL	0.00	0.00	0.00	0.00

	FOR FISCAL YEAR ENDING JUNE 30, 2014						
	5 Original Approved Appropriations	6 --Supplemental Adjustments-- Added	7 Cancelled	8 Net Amount of Appropriations	9 Warrants Issued	10 Reserves	11 Lapsed Bal Known to be Unencumbered 6-30-14
1 Personal Services	60000.00			60000.00	57675.00	1905.00	420.00
2 Maintenance and Operation	86987.00			86987.00	62906.00	4994.00	19087.00
3 Capital Outlay				0.00			0.00
4 Revaluation of Real Prop. (68 OS 81 Sec.2481.1-2481.11)							
Tot. Subject To Warrant Issue	146987.00	0.00	0.00	146987.00	120581.00	6899.00	19507.00
Provision for Interest				0.00			0.00
GRAND TOTAL	146987.00	0.00	0.00	146987.00	120581.00	6899.00	19507.00

	FISCAL YEAR 2014-2015	
	12 Estimate of Needs by Governing Board	13 Approved by Excise Board County
1 Personal Services	80000.00	80000.00
2 Maintenance and Operation	75000.00	75000.00
3 Capital Outlay	15454.00	15454.00
4 Revaluation of Real Prop. (68 OS 81 Sec.2481.1-2481.11)		
Tot. Subject To Warrant Issue	170454.00	170454.00
Provision for Interest		
GRAND TOTAL	170454.00	170454.00

## DEFINITIONS OF APPROPRIATIONS ACCOUNTS

### 68 O.S. 1981. SECTION 2490:

Each of the items of appropriation as hereinafter defined and enumerated shall represent, in the broadest permissible sense, a specific purpose, and each such item of appropriation shall be the estimate made and approved for such purpose, subject to encumbrance and expenditure therefor, under restrictions otherwise provided by law. The distinctive functional purpose of each shall be that assigned by statute, charter, or ordinance to the office, board, commission, or department for counties, cities and town, \* \* \* and to quasi-municipal boards serving a particular function but lacking corporate powers. As applied to each, \* \* \* except where otherwise provided by law, the terms used shall be applied in meaning as follows: the term "Personal Services" is defined to comprehend all salaries, wages, per diem compensation, fees where the only compensation of the recipient is the fees earned, and all allowances or reimbursement for travel expense where authorized by law and/or defined by law, paid to any officer, deputy, employee, or other individual for services rendered or employment in relation to the office, department, or subdivision of the municipality, including such items as fees and mileage of witnesses and jurors when paid from the general fund, fees of constables and justices of the peace and all other fees, compensation or remuneration paid to individuals or persons who have only their professional, technical, or vocational skills and services to sell. In the departments of roads and highways and/or streets and alleys the term "Personal Services" shall comprehend all items so defined hereinabove and shall be further specifically defined to include such items as salaries, wages, per diem compensation and all other compensation or remuneration paid to engineers, surveyors, mechanics, truck drivers, tractor and grader operators, carpenters, etc. for professional, technical and vocational skills and services rendered in relation to employment by or within such department or subdivision of the municipality. The term "Maintenance and Operation: is defined to comprehend all current expense except those items herein defined as "Personal Services" and/or "Capital Outlay", and "Sinking Funds", including all items, articles and materials consumed with use, rentals on machinery and equipment, premiums on surety pair, sale or trade of articles and commodities. In the departments of roads and highways and/or streets and alleys the term "Maintenance and Operation" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include all items, articles and materials consumed with use in the repair, maintenance, construction or reconstruction of roads, bridges, highways, streets and alleys by the usage of force account labor, rentals on machinery and equipment, premiums on surety bonds and insurance, and all repair and maintenance accomplished under terms of a contract. The term "Capital Outlay" is defined to comprehend all items and articles (either new or replacements) not consumed with use by only diminished in value with prolonged use, such as new or replacement of, machinery, equipment, furniture and fixtures, all real properties, and all construction or reconstruction of buildings, appurtenances and improvements of real properties accomplished according to the conditions of a contract. In the department of roads and highways and/or streets and alleys the term "Capital Outlay" shall comprehend all items so defined hereinbefore and shall be further specifically defined to include the cost and all expense incurred in relation thereto, of right of ways or other real property necessary for the construction of roads and highways and/or streets and alleys as the case may be". Provided that the State Examiner and Inspector may add or substitute, and define, other items appropriation where necessary to fulfill special functions therein required, but such items shall always be the fewest that will fulfill the requirements of the Constitution or Legislature.

### 68 O.S. 1981. SECTION 2491:

"(1). For each office, board, commission and department, including public utilities operated within the general fund, and special budget accounts and cash accounts of Counties, Cities and Towns, the items of appropriation shall, unless otherwise provided by law, be as follows: "Personal Services", "Maintenance and Operation", and "Capital Outlay",, applied as enumerated and defined in SECTION 2490 Above Cited. Provided that public utilities, owned or controlled and managed by the city may be operated within the budget as a department within the general fund or may be separately operated as a private enterprise not controlled by general taxation statutes, and expenditures for operating expenses, replacements, and extensions may be made from the income derived from the operation of such utility without appropriation. Nothing herein contained shall operate to prevent the governing board from transferring any surplus, not needed for the operation of such public utilities, to the general fund or sinking fund of the municipality".

"(2). The Board of Trustees of a town (not a city) having a population less than that required by law to become a city, may at its option submit its estimate of needs in short form, not departmentalized, showing in separate items the amounts of funds estimated and appropriated for the functions and purposes thereof, but defined as follows: "Personal Services", Maintenance and Operation", and "Capital Outlay" as enumerated and defined in SECTION 2490 Above Cited, Small utilities managed directly by such board of town trustees may be operated within such budget or separately operated and reported as are City utilities separately operated; but if within the budget and as separate department, the departmentalized budget form shall be used".

ANNUAL ACCOUNTING OF MUNICIPAL UTILITY MANAGEMENT, Municipality of Colcord, OF Delaware County,  
 (EXHIBIT "U") OKLAHOMA, FROM JULY 1, 2013 TO JUNE 30, 2014

Name or Type of Utility CLASSIFICATION ACCOUNTS	No. 1		No. 2	
	Closing the 2012-13 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail Total	Closing the 2012-13 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail Total
1 CASH BALANCE Reserve June 30, 2013				
2 RETURNED FORM EMERGENCY REPLACEMENT FUND				
UTILITY EARNINGS RECEIVED:				
3 From Sale of Service-Net				
4 Collection of Delinquent Accounts				
5 Penalties				
6 Installation Fees				
7 Reinstatement Fees				
8 Other Income (attach detail)				
9 Total Receipts	0.00	0.00	0.00	0.00
10 Total Receipts and Balance		0.00		0.00
CLASSIFIED DISBURSEMENTS: (Warrants Issued)				
Administrative:				
11 1. Salary of Superintendent				
12 2. Salary of Clerical Employees				
13 3. Postage, Telephone, and Telegraph				
14 4. Office Supplies, Blank Books, Printing				
15 5.				
Service Dept:				
16 1. Salaries of Employees				
17 2. Service Car Expense				
18 3.				
Plant Operation:				
19 1. Power				
20 2. Fuel				
21 3. Salaries of Engineers and Employees				
22 4. Wages for Extra Help				
23 5. Supplies				
24 6. Materials				
25 7.				
Maintenance:				
26 1. Repairs to Plant				
27 2. Repairs to Lines				
28 3. Labor				
29 4.				
Extension				
30 1. New Machinery				
31 2. Cost of Installation				
32 3. New Service Lines-Materials				
33 4. Cost of Construction				
34 5.				
Other Expense:				
35 1.				
36 2.				
38 Total Cash Warrants Issued	0.00	0.00	0.00	0.00
39 Cash Warrants Paid				
40 BALANCE CASH OF JUNE 30, 2014			0.00	0.00

ANNUAL ACCOUNTING OF MUNICIPAL UTILITY MANAGEMENT, Municipality of  
 (EXHIBIT "U", CONTINUED) FROM JULY 1, 2013 TO JUNE 30, 2014

County, Oklahoma

Name or Type of Utility CLASSIFICATION ACCOUNTS	No. 1		No. 2	
	Closing the 2012-13 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail Total	Closing the 2012-13 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail Total
RESERVES:				
41 1.For Claims and Contracts Pending				
42 2.For Warrants Outstanding				
43 Totals		0.00		0.00
44 Surplus Earnings		0.00		0.00
45 Transferred to General Fund of 2013-14 by Board Order				
46				
47 Transferred to Sinking Fund by Board Order				
48 Total Surplus Already Allocated and Used		0.00		0.00
49 BAL. FREE & UNENCUMBERED SURP. EARNINGS		0.00		0.00
50 Ordered by Board to the 2014-2015 General Fund Account				
51 Ordered by Board to the 2014-2015 Sinking Fund Account				
52		0.00		0.00
53 Balance		0.00		0.00

EXHIBIT "T"

2013 AD VALOREM TAX ACCOUNT

2013 Valuation Certified to County Treasurer		GENERAL FUND		2. NEW SINKING FUND		1. OLD SINKING FUND	
Net	Gross	Levied	Mills	Levied	Mills	Levied	Mills
1	Total Proceeds of Levy as Certified						
2	Tax Roll Abstract Exceeds Proceeds Certified						
3	Taxes Added by County Assessor						
4	Taxes Added by State Bd. of Equalization						
5	TOTAL TAX ON ROLLS		0.00		0.00		0.00
6	Deductions						
7	By Order of Board of Tax Roll Corrections						
8	Taxes Stricken by Court Order						
9	Taxes Cancelled by Re-Sale						
10	Cancelled by Assessor's Certificate						
11							
12	TOTAL DEDUCTIONS		0.00		0.00		0.00
13	Balance 2013 Tax on Rolls		0.00		0.00		0.00
14	Less Reserve-For Delinquent Tax						
15	Less Res. for Protested Taxes-Suits Pend.						
16	TOTAL RESERVES		0.00		0.00		0.00
17	BALANCE		0.00		0.00		0.00
18	Less Taxes Apportioned--Current						
19	NET BALANCE 2013						
	Tax in Process of Collection		0.00		0.00		0.00

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Delaware, ss.

We the undersigned 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 ending June 30, 2014, as prepared by the Governing Board of Colcord, in said County and State; we have ascertained from the Financial Statements submitted therewith the amount of the Surplus Balances of Cash on Hand; we have considered the uncollected ad valorem tax of the previous year or years; we have ascertained the surplus balance represented by taxes in process of collection; 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 revenue for the ensuing fiscal year, and that the same does not exceed 90% of the actual collections from sources for the previous fiscal year ending June 30, 2013.

In so doing we have diligently performed the duties imposed upon the Excise Board by 68 O.S. 1981 section 2487 by (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 therefor; (3) supplemented such estimate, after proper publication, by an estimate of needs prepared by the 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 Constitution or of the Legislature; (4) computed the total means available to each fund in the manner provided; and (5) then and only thereafter:-

Accordingly, we have and do hereby appropriate the Surplus Balances of Cash on Hand, the Surplus represented by taxes in process of collection, and the Revenue and Levies hereinafter set forth for each Fund or said Town to the several and specific purposes named in such estimates, by each to the intent and purpose the CONSTITUTIONAL GOVERNMENT FUNCTIONS shall be first assured and provided for and subsequently to provide for Legislative Governmental Functions in so far as the available Surpluses, Revenues and Levies, permit; and we have provided also that the levies are in excess of the amount appropriated to needs after deducting the surplus cash balances on hand, and estimated revenues other than ad valorem tax, by the percentage and amounts of reserve for delinquencies as hereinafter set forth, which we have determined in the manner provided by law.

=====

EXHIBIT "X"            COMPUTATION OF AVAILABLE INCOME (68 O.S. 1981 section 2487 (4))

=====

	1	2	3	
	GENERAL FUND	SINKING FUND	SINKING FUND	INDUSTRIAL
	Allocated	NEW	OLD	DEVELOPMENT
	Mills	Homesteads	Affecting	BONDS
	Available Ad	Exempt	Homesteads	Homesteads
	Valorem Levy	(1)	(2)	Exempt
a Gross Proceeds of Levy				
b deduct reserve (1/11 if at 10%, otherwise use table)				
1 NET PROCEEDS OF TAX LEVY				0
2 Add: Surplus Cash on Hand Ex. A, Line 30	30,791			
3 Add: Unclaimed Protest Tax Refunds				
4 Add: Utility Surplus Ex U, line 50				0
5 Add: Net Estimate Misc. Rev. (Ex. F)	139,663			
6 Add:				
7 Add: Estimated Rev. from Surplus 2013 Tax (Ex. A,-38)				
8 Total Available for Appropriation	170,454			

=====

EXHIBIT "Y"            COUNTY EXCISE BOARDS APPROPRIATION OF INCOME AND REVENUES

=====

	1	2	3	INDUSTRIAL
	General Fund	SINKING FUND	SINKING FUND	DEVELOPMENT
		NEW	OLD	BONDS
		Excluding	Including	Homesteads
		Homesteads	Homesteads	Exempt
1 To Finance Approved Budget in Sum of	170,454			
2 APPROPRIATED OTHER THAN 2014 TAX				
Excess of Assets Over Liabilities (A-B-30, Gb-17)	30,791		0	0
3 Unclaimed Protest Tax Refunds				
4 Utility Surplus Ex. U, lines 50 and 51	0		0	
5				
6 Estimated Probable Misc. Rev. (Ex.F, column 4-net)	139,663			
7 Est. Probable Rev. from Surplus 2013 Tax (Ex.A-Line 38)	0			
8 Total Items Appropriated Other Than 2014 Tax	170,454			
9 Balance Required to Raise (1) less (9)	0			
10 Add _____ per cent for Delinquent Tax				
11 Deduct Industrial Development Facility Income				
12 Gross Balance of Requirements Appropriated	0			
From 2014 Ad Valorem Tax				
Rate of Levy Required				
To Finance 2014-2015 Appropriation	Mills	Mills	Mills	Mills

We further certify to \_\_\_\_\_ Cities-Towns having Valuation \$ \_\_\_\_\_ we have allocated \_\_\_\_\_ Mills:

We further 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 2013-2014 as follow:

	This County _____	Joint with _____ County
Real Property	\$ <u>0</u>	\$ _____
Personal Property	\$ <u>0</u>	\$ _____
Public Service Property	\$ <u>0</u>	\$ _____
Total	\$ <u>0</u>	\$ _____

as 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 therefor as provided by law as follows:

General Fund	<u>0</u>	mills
Building Fund	<u>0</u>	mills
Sinking Fund Excluding Homesteads	<u>0</u>	mills
Total	<u>0</u>	mills

We further certify that the Total assessed valuation of the property, subject to ad valorem taxes, Including Homesteads, in the said Municipality as finally equalized and certified by the State Board of Equalization for the current year 2013-2014 as follows:

	This County _____	Joint with _____ County
Real Property	\$ <u>0</u>	\$ _____
Personal Property	\$ <u>0</u>	\$ _____
Public Service Property	\$ <u>0</u>	\$ _____
Total	\$ <u>0</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 as valorem taxation, to retire Sinking Fund Encumbrances incurred prior to Jan. 8, 1937, we thereupon made the levies therefor as provided by law, as follows:

Sinking Fund, Including Homesteads \_\_\_\_\_ 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, in order that the County Assessor may immediately extend said levies upon the Tax Rolls for the year 2014 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.

Date at Gay Oklahoma, this the 15th day of

October, 2014

[Signature]  
Member

[Signature]  
Chairman of County Excise Board

[Signature]  
Member

Attest: [Signature]  
Secretary to County Excise Board



Ronald G. Kolker, CPA

Jeffrey D. Kolker, CPA

August 22, 2014

Honorable Governing Board of  
Town of Colcord, Oklahoma

We have compiled the 2013-2014 financial statements and 2014-2015 Estimate of Needs (SA & I Form 2651) and 2014-2015 Publication Sheet (SA & I Form 2652) included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements and schedules have been prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis and the budget laws of the State of Oklahoma which is a basis of accounting other than generally accepted accounting principles.

Our compilation was limited to presenting, in the form prescribed by the State Auditor and Inspector of Oklahoma, information that is the representation of management. We have not audited or reviewed the accompanying financial statements and schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The attached Form SA & I 2651 has been prepared on a cash basis as reflected on the bank statements for the various funds, consistent with the audit report for the year ended June 30, 2012. Also, the amount estimated and budgeted for the year ended June 30, 2013 has not been entered, as it is our understanding that this form was not filed for the previous year.

These financial statements and schedules are presented in accordance with the requirements of the State of Oklahoma and are not intended to be a presentation in conformity with generally accepted accounting principles. This report is intended solely for the information and use of the Town of Colcord, Oklahoma and for filing with the State Auditor and Inspector of Oklahoma and should not be used for any other purpose. Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements and schedules, they might influence the user's conclusions about the financial position and the results of operations. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

*Kolker & Kolker, Inc.*

Kolker & Kolker, Inc.

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