

TOWN
(NOT DEPARTMENTALIZED)
2016-2017
ESTIMATE OF NEEDS
AND
FINANCIAL STATEMENT OF THE
FISCAL YEAR 2015-2016

STATEMENT OF MANAGEMENT OF THE VARIOUS FUNDS OF THE MUNICIPALITY OF SALINA,
COUNTY OF MAYES, State of Oklahoma

STATE OF OKLAHOMA, COUNTY OF MAYES, 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 Salina, County of Mayes, State of Oklahoma, for the fiscal year beginning July 1st, 2015 and ending June 30, 2016 together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2016 and ending June 30, 2017. 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 Salina, 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, 2016 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, 2016.

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, 2016 and ending June 30, 2017 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, 2016.

Dated at Salina, Oklahoma, this 16th day of

August, 2016

Arnell Pope
Clerk

[Signature]
Mayor-President of Board of Trustees

Arnell Pope
Treasurer

Subscribed and sworn to before me this 17th day of
AUGUST, 2016.

My Commission expires 12-8, 2018

Tracey Roberts Notary Public



OCT 06 2016
State Auditor
and Inspector

Incomplete

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AFFIDAVIT

STATE OF OKLAHOMA, COUNTY OF Mayer SS.

Personally appeared before me, the undersigned Notary Public Phyllis Wape Clerk of the Municipality of Salina, 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 the Pryor Daily Times, 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.

Phyllis Wape Clerk.

Subscribed and sworn before me this the 17TH day of

AUGUST 2016.

Tracey Roberts

Notary Public

TRACEY ROBERTS
OFFICIAL SEAL - NOTARY PUBLIC
STATE OF OKLAHOMA
COMMISSION #14011054
COMMISSION EXPIRES 12-08-2018



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Filed this _____ day of _____, 2016.

Secretary and Clerk of Excise Board,

County, Oklahoma

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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.

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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, 2016

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2015-16

EXHIBIT "A", GENERAL FUND
 Account No. 1

ITEMS	Detail	Total
1 Surplus Cash June 30, beginning said fiscal period	222,881	
2 Protest-Tax Refunds Unclaimed same date		
3		
4 Total Cash Surplus to begin Acct. 7-1-15	-----	222,881
5 Current Tax Apportioned and Credited		
6 Revenue other than Adv. Tax Exhibit F	495,195	
7 Resale Property Fund Distribution		
8 Prior Expenditures Recovered (attach statement)		
9		
10		
11		
19 Total Current Income	-----	495,195
20 Surp. Realized Transferred form Preceding Year		0
21 Total Cash Balance and Receipts		----- 718,076
DISBURSEMENTS:-		
22 Current Warrants Paid	433,541	
23 Interest paid thereon		
Total Disbursements	-----	433,541
24 Cash Balance on Hand June 30, 2016		----- 284,535
=====		
25 LIABILITIES AND RESERVES:-		
26 Current Warrants Outstanding (Exhibit "W")	24,862	
27 Reserves (Ex. MA and MB)	4,852	
28 Interest Reserve for Outstanding Warrants		
29 Total Liabilities and Reserves	-----	29,714
30 Surplus Cash Balance-to line 2, Exhibit "Y"		----- 254,821
=====		

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, 2016

Cash Statement Exhibit:____
 Supporting "MC" Schedules
 page 4

	Street & Alley Cash Fund	Cemetery Fund	All Other Funds
Items	Detail	Detail	Detail
Residue of the 2014-15 Account			
1 Reserves 6-30-16 Claims and Contracts			
2 Warrants Outstanding			
3 Total Reserves	0	0	0
4 Warrants Since Paid			
5 Cash Balance 6-30-16	0	0	0
6 Reserves 6-30-16 Claims and Contracts			
7 Warrants Outstanding			
8 Total Reserves	0	0	0
Cancellation Releases	0	0	0
9 Line 5 Less Line 8			
2015-16 ACCOUNT			
10 Surplus Cash June 30, 2015	94,110	40,228	20,934
11 Add: Cancelled 2015-16 Encumbrances	0	0	0
COLLECTIONS (by Sources)			
12 Gasoline Tax	2,602		
13 Commercial Vehicle License Tax	10,089		
14 Grants & Donations		3,235	16,540
15 Transfers In	40,200		6,000
16 Sales Tax			
17 Miscellaneous			1,525
18 Interest	236	102	8
19 Cemetery		8,900	
20 Memberships			9,000
OS Fire Runs			
21 Total Bal. and Receipts	147,237	52,465	54,007
22 Cash Appropriated during year	147,237	52,465	54,007
Surplus Cash Unappropriated 6-30-16	0	0	0
APPROPRIATED FUNDS			
23 Cash Appropriated during year (L.22)	147,237	52,465	54,007
24 Warrants Paid 2015-16 Issue	52,658	9,108	31,828
25			
26 Balance Appropriated Cash	94,579	43,357	22,179
27 Warrants Issued	54,435	9,592	31,828
28 Warrants Paid	52,658	9,108	31,828
29 Cash Warrants Issued but Unpaid	1,777	484	0
30 Claims and Contracts Pending	2,321	0	0
31 Total Reserve for Warrants and Encumb	4,098	484	0
32 Free Cash Surplus from Lapsed App.	90,481	42,873	22,179
33 Add: Surplus Cash Unapproptd.	0	0	0
37 TOTAL Surplus Available for Appropriation in July 2016	90,481	42,873	22,179

Exhibit "A" (continued) Accounts of Prior Years

	2014-15	2013-14	Exhibit "A" Continued 2012-13	2011-12	nued 2010-11	2009-10
a Balance Reported to Ex. Bd. as of June 30, 2015	13,680	189	4	49	2	3
Adjustments by Journal Entry, Case No.						
b Added: (State where from)						
c Deducted: (State where to)						
1 Balance Reserved to begin Current Period	13,680	189	4	49	2	3
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	13,680	189	4	49	2	3
7 Warrants Paid of Year in Caption	13,655	164				
8 Interest paid thereon						
9 TOTAL DISBURSEMENTS	13,655	164	0	0	0	0
10 BALANCE, JUNE 30, 2016	25	25	4	49	2	0
11 Reserve for Unpaid Warrants of Year in Caption	25	25	4	49	2	
12 Reserve for Adequate Interest Requirements						
13 TOTAL LIABILITIES AND RESERVES	25	25	4	49	2	0
14 Deficit: (Figures in Red)						
15 Current Surplus Forward to Succeeding Year	0	0	0	0	0	0

EXHIBIT "W" INDEBTNEDNESS OF ALL MUNICIPAL FUNDS JUNE 30, 2016, 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, 2016
	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 2015-16		458,403	433,541					433,541	24,862
2 General Fund 2014-15	13,680		13,655					13,655	25
3 General Fund 2012-13	4							0	4
4 General Fund 2011-12	49							0	49
5 General Fund 2013-14	189		164					164	25
6 Cemetery 2015-16		9,592	9,108					9,108	484
7 Str. & Alley 2015-16		54,435	52,658					52,658	1,777
8 Str. & Alley 2014-15	1,218		1,218					1,218	0
9 General Fund 2009-10	3						3	3	0
10 General Fund 2010-11	2							0	2
11 Cemetery 2014-15								0	0
12 Other Funds 2015-16		31,828	31,828					31,828	0
Totals	15,145	554,258	542,172	0	0	0	3	542,175	27,228

STATEMENT OF CASH ACCOUNTS, RECEIPTS, DISBURSEMENTS AND BALANCES WITH FISCAL CONDITION OF THE SINKING FUNDS OF
MUNICIPALITY OF Salina, Mayes COUNTY, OKLAHOMA, ON JUNE 30, 2016

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, 2015				
2 Investments Since Liquidated (EX. H)				
3 APPORTIONMENTS SINCE MADE:				
4 2014 and Back Ad Valorem Tax				
5 2015 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, 2016				

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EXHIBIT "Gb" SINKING FUND BALANCE SHEET

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	"G-1" New Sinking Fund		"G-2" Old Sinking Fund	
	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 fol- lowing, 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 2016-2017

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	1. NEW SINKING FUND		2. OLD SINKING FUND	
	Computed by Governing Board	Provided by Excise Board	Computed by Governing Board	Provided by Excise Board
1. Interest Earnings on Bonds (K- 29)				
2. Accrual on Unmatured Bonds (K- 13)				
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.				

THE 2016 - 2017 ESTIMATE OF NEEDS AND FINANCIAL
STATEMENT OF THE FISCAL YEAR 2015 - 2016

PREPARED BY Kolker & Kolker, Inc. _____

SUBMITTED TO THE MAYES COUNTY

EXCISE BOARD THIS _____ DAY OF _____ A.D., 2016

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

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INVESTED IN	Investments on Hand June 30, 2015	Since Purchased (Ga-30)	LIQUIDATION OF By Collection Of Costs	INVESTMENTS Amortization of Premium Paid	Barred by of Court Order	Investments on Hand June 30, 2016
1. Municipal Bonds						0.00
2. U.S. Bonds & Certificats						0.00
3. Warrants 2015-16						0.00
4. Warrants 2014-15						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 2015-16						0.00
4. Warrants 2014-15						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 Balance June 30 2015	Since Prepaid (Ga-31)	Reimbursement By Tax Levy 2015-16	Balance Unreimbursed June 30, 2016
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 In Reserve 6-30-15	Transferred in From Surplus	Transferred Out For Replacement	Cash Balance in Reserve 6-30-16
				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 30,2016,
 OF MUNICIPALITY OF Salina , COUNTY OF Mayes , STATE OF OKLAHOMA,
 AS REQUIRED BY 68 O.S. 1981 SECTION 2483

APPROPRIATION ACCOUNTS WITHIN CASH FUNDS	---FISCAL YEAR ENDING 6-30-15---				-----FISCAL YEAR ENDING 6-30-16-----						10 Lapsed Bal. Known To Be Unencum.
	1 Reserves 6-30-15 w/ Subseq. Adjust- ments	2 Warrants Since Issued	3 Claims Pending 6-30-16	Lapsed Bal	4 Total Approved Appropri- ations During Yr	5 By Court	6 Excise Board	7 Net Amount of Appropri- ations	8 Warrants Issued	9 Reserves	
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	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	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	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	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	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 Amount Provided for to 6-30-15	Principal Amount Provided for in 2015-16	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 2016-2017		Levied For But Unpaid Judgment Obligations Outstanding 6-30-15		FOR ONLY THOSE JUDGMENTS HELD BY OWNERS OR ASSIGNEE						
12	13	14	15	16	17	18	19	20	21	22
1/3 Principal	Interest	Principal	Interest	Judgment Obligations Since Levied For Princ.	Interest	Judgment Obligations Since Paid 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

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, 2016, 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			7 Amount Of Final Maturity	8 Amount of Original Issue	9 Cancelled Funded or in Jugmnt or Delayed For Final Levy Year			
				Uniform Maturities	Final Maturity	Otherwise						
				Date Maturing Begins	Amt. Each Uniform Maturity	Date of Final Maturity						
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												
Bond Issues	s Yrs	Normal	Tax	Accrual	DEDUCTIONS FROM TOTAL ACCRUAL	Balance of	Total Bonds Outstanding	6-30-16	6-30-16	Unmatured	Coupon Computation	First/Next t %
by Tax Levy	to y Run	Annual Accrual	Yrs Run	Liability to Date	Bonds Pd. Prior to 6-30-15	Bonds Pd. During 2015-16	Matured Bonds Unpaid	Accrual Liability	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												
After Last Tax-Levy Year												
Terminal Interest To Accrue	Yrs. To Run	Accrue Each Year	Tax Yrs. Run	Total Accrued To Date	Current Interest Earnings Through 2016-2017	Total Int. To Levy for 2016-2017 25 & 28	Int. Earned But Unpaid 6-30-15	Unmatured	Interest Earnings Through 2015-16	Coupons Paid Through 2015-16	Int. Earned But Unpaid 6-30-16	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, 2016, 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				8 Amount of Original Issue	9 Cancelled or in Jugmnt or Delayed For Final Levy Year							
				---Uniform---		---Final Maturity---										
				---Maturities---		---Otherwise---										
				Date Maturing Begins	Amt. Each Uniform Maturity	Date of Final Maturity	Amount Of Final Maturity									
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 s Yrs											of	---Outstanding---		Computation	
	Accruing	to	Normal	Tax	Accrual	DEDUCTIONS FROM TOTAL ACCRUAL					---6-30-16---					
	by Tax Levy	y Run	Annual	Yrs	Liability	Bonds Pd.	Bonds Pd.	Matured	Accrual	Matured	Unmatured	First/Next	t %			
			Accrual	Run	to Date	Prior to 6-30-15	During 2015-16	Bonds Unpaid	Liability			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															
	Terminal	Yrs.	Accrue	Tax	Total	Current	Total Int.	Int. Earned	But	Interest	Coupons	Int. Earned	But			
	Interest	To	Each	Yrs.	Accrued	Earnings	for 2016-2017	Unpaid 6-30-15	6-30-15	Earnings	Paid	Unpaid 6-30-16	6-30-16			
	To Accrue	Run	Year	Run	To Date	Through 2016-2017	Sum of Cols. 25 & 28	Matured	Unmatured	Through 2015-16	Through 2015-16	Matured	Unmatured			
1																
2																
3																
4																
5																
6																
7																
8																
9																
10	Totals															

EXHIBIT "F" STATEMENT OF INCOME FROM SOURCES OTHER THAN AD VALOREM TAXES, THE AMOUNTS COLLECTED AND APPORTIONED TO THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2016, AND ESTIMATED INCOME FROM SOURCES OTHER THAN AD VALOREM TAXES FOR THE FISCAL YEAR ENDING JUNE 30, 2017

AD VALOREM TAX SUMMARY CLASSIFICATION BY SOURCE GENERAL FUND	2015-16 ACCOUNT		-ESTIMATED MISC. REVENUES- FOR 2016-2017	
	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	89,144	109,800	98,820	98,820
5. Donations				
6. Sewer Connection Fees				
7. Rentals on City-Town Property				
8. Building Permits	1,239	743	669	669
9. Fees for Issuance of Permits	725	1,095	986	986
10. Alcoholic Beverage Excise Tax	9,633	10,553	9,498	9,498
11. Sales Tax	254,351	277,009	249,307	249,307
12. Franchise Fees	30,161	31,215	28,094	28,094
13. Light & Power Utility Revenues				
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	4,738	5,279	4,750	4,750
24. Interest	496	663	597	597
25. Use Tax	42,579	54,085	48,677	48,677
26. Miscellaneous, Copy Machine, etc	3,448	2,753	2,478	2,478
27. Sale of Assets	3,275	0	0	0
28. Insurance Recoveries	4,365	0	0	0
29. Grants		2,000	1,800	1,800
30. TOTAL COLLECTIONS 2015-16 AND ESTIMATE FOR 2016-2017	444,154	495,195	445,676	445,676

STATEMENT OF EXPENDITURES MADE FROM APPROPRIATIONS DURING THE FISCAL YEAR ENDING JUNE 30, 2016, AND ESTIMATED NEEDS FOR THE FISCAL YEAR ENDING JUNE 30, 2017, OF THE MUNICIPALITY OF Salina, COUNTY OF Mayes, STATE OF OKLAHOMA AS REQUIRED BY 68 O.S. SECTION 2483

EXHIBIT "MA"	GENERAL FUND	CURRENT EXPENSES			
		FISCAL YEAR ENDING JUNE 30, 2015			
		1	2	3	4
		Reserves 6-30-15 w/ Subsequent Adj.	Warrants Since Issued	Claims Pending	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, 2016						
	5	6	7	8	9	10	11
	Original Approved Appropriations	--Supplemental Adjustments-- Added Canceled		Net Amount of Appropriations	Warrants Issued	Reserves	Lapsed Bal Known to be Unencumbered 6-30-16
1 Personal Services	384700.00			384700.00	302793.00		81907.00
2 Maintenance and Operation	204700.00			204700.00	141822.00	4852.00	58026.00
3 Capital Outlay	77635.00			77635.00	13788.00		63847.00
4 Revaluation of Real Prop. (68 OS 81 Sec.2481.1-2481.11)							
Tot. Subject To Warrant Issue	667035.00	0.00	0.00	667035.00	458403.00	4852.00	203780.00
Provision for Interest				0.00			0.00
GRAND TOTAL	667035.00	0.00	0.00	667035.00	458403.00	4852.00	203780.00

	FISCAL YEAR 2016-2017	
	12	13
	Estimate of Needs by Governing Board	Approved by Excise Board County
1 Personal Services	400000.00	400000.00
2 Maintenance and Operation	250497.00	250497.00
3 Capital Outlay	50000.00	50000.00
4 Revaluation of Real Prop. (68 OS 81 Sec.2481.1-2481.11)		
Tot. Subject To Warrant Issue	700497.00	700497.00
Provision for Interest		
GRAND TOTAL	700497.00	700497.00

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".

Name or Type of Utility CLASSIFICATION ACCOUNTS	No. 1		No. 2	
	Closing the 2014-15 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail Total	Closing the 2014-15 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail Total
1 CASH BALANCE Reserve June 30, 2015				
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, 2016			0.00	0.00

Name or Type of Utility CLASSIFICATION ACCOUNTS	No. 1			No. 2		
	Closing the 2014-15 ACCT. Detail & Tot.	REPORT OF UTILITY MANAGEMENT Detail	Total	Closing the 2014-15 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 2015-16 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 2016-2017 General Fund Account						
51 Ordered by Board to the 2016-2017 Sinking Fund Account						
52			0.00			0.00
53 Balance			0.00			0.00

2015 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 2015 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 2015							
Tax in Process of Collection			0.00		0.00		0.00

CERTIFICATE OF EXCISE BOARD

State of Oklahoma, County of Mayes, 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, 2017, as prepared by the Governing Board of Salina, 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, 2016.

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 GENERAL FUND Allocated Mills Available Ad Valorem Levy	2 SINKING FUND NEW Homesteads Exempt (1)	3 SINKING FUND OLD Affecting Homesteads (2)	INDUSTRIAL DEVELOPMENT BONDS Homesteads 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	254,821			
3 Add: Unclaimed Protest Tax Refunds				
4 Add: Utility Surplus Ex U, line 50	0			
5 Add: Net Estimate Misc. Rev. (Ex. F)	445,676			
6 Add:				
7 Add: Estimated Rev. from Surplus 2015 Tax (Ex. A.-38)				
8 Total Available for Appropriation	700,497			

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

	1 General Fund	2 SINKING FUND NEW Excluding Homesteads	3 SINKING FUND OLD Including Homesteads	INDUSTRIAL DEVELOPMENT BONDS Homesteads Exempt
1 To Finance Approved Budget in Sum of	700,497			
2 APPROPRIATED OTHER THAN 2016 TAX				
Excess of Assets Over Liabilities (A-B-30, Gb-17)	254,821	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)	445,676			
7 Est. Probable Rev. from Surplus 2015 Tax (Ex.A-Line 38)	0			
8 Total Items Appropriated Other Than 2016 Tax	700,497			
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 From 2016 Ad Valorem Tax	0			
Rate of Levy Required To Finance 2016-2017 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 2016-2017 as follow:

	This County _____	Joint with _____ County
Real Property	\$ _____	\$ _____
Personal Property	\$ _____	\$ _____
Public Service Property	\$ _____	\$ _____
Total	\$ _____	\$ _____

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	_____ mills
Building Fund	_____ mills
Sinking Fund Excluding Homesteads	_____ mills
Total	_____ 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 2016-2017 as follows:

	This County _____	Joint with _____ County
Real Property	\$ _____	\$ _____
Personal Property	\$ _____	\$ _____
Public Service Property	\$ _____	\$ _____
Total	\$ _____	\$ _____

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 2016 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 at Pryor Oklahoma, this the 3RD day of

October, 2016

Member

Nancy Blewins
Chairman of County Excise Board

[Signature]
Member

Attest: Brittany Sue Howard
Secretary to County Excise Board

