

<p><b>DUE DATE:</b> Six months after Fiscal-Year-End</p> <p style="text-align: center;"><b>IMPORTANT</b></p> <p>This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.</p> <p>This report details the funds available to the municipality and the use of those municipality (public trusts, etc.) for the fiscal year ending <b>2013</b>. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 6 of this document.</p> <p>This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.</p> <p>When completed, please file electronically at <a href="http://www.sai.ok.gov">www.sai.ok.gov</a>.</p>	<p><b>OFFICE OF THE STATE AUDITOR AND INSPECTOR</b>  <b>STATE OF OKLAHOMA</b>  <b>GARY JONES, AUDITOR AND INSPECTOR</b>  <b>ANNUAL SURVEY OF CITY AND TOWN FINANCES</b></p> <p>Town of Helena                  Name _____</p> <p>PO Box 568                  Address _____</p> <p>Helena OK 73741                  City State Zip Code _____</p> <p><i>(Please correct any error in name, address, and ZIP Code)</i></p>
<p><b>RETURN TO</b> <b>Office of the Auditor and Inspector</b>                  State of Oklahoma at <a href="http://www.sai.ok.gov">www.sai.ok.gov</a>.</p>	

**Part I TAX REVENUES**  
**Items 1-3** — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
<b>1. Property taxes</b> — General fund, building fund, and sinking fund	T01	<b>d. Use tax</b>	T09 10546
<b>2. Local sales taxes</b> — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.	T09	<b>3. Occupation and business licensing and permits</b>	T28
<b>a. General sales tax</b>	204695	<b>a. Enter here licenses and inspection charges on occupations and businesses</b> — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	135
<b>b. Franchise fee or tax</b>	T15 27406	<b>b. Other licensing and permits</b>	T29
<b>c. Cigarette tax</b>	T19 2627	<b>4. Other</b> — Specify	T99
<b>d. Hotel/Motel</b>	T19		

**Part IA INTERGOVERNMENTAL REVENUE**

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

**Column (a)** — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

**Column (c)** — Report only amounts received directly from the Federal Government.

Purpose for which received	Amount (Omit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
<b>General support</b> — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30	D30	B30
<b>1. Alcoholic beverage tax</b>	29077		
<b>2. Street and highways</b>	C46 12482	D46	B46
<b>3. Health or hospital</b>	C42	D42	B42
<b>4. Grants received for water utilities</b>	C91	D91	B91
<b>5. Grants received for waste water utilities</b>	C80	D80	B80
<b>6. Grants received for housing, economic, and community development</b>	C50	D50	B50
<b>7. Airports</b>	C89	D89	B89
<b>8. Mass transit rail and/or bus system</b>	C94	D94	B94
<b>9. Grants received for transportation</b>	C89	D89	B89
<b>10. ALL OTHER (From State — code C89; From Federal Government — Code B89) — Include in the appropriate box, receipts from various payments such as —</b>	C89	D89	B89
<b>a. Parks and recreation (BOR or HUD)</b>			
<b>b. Public safety</b>	C89 4484	D89 124650	B89
<b>c. Job training</b>	C89	D89	B89
<b>d. Library grants</b>	C89	D89	B89
Other — Specify Streets	C89 30000	D89	B89
<b>f.</b>	C89	D89	B89

**Part IB OTHER REVENUES — Other than tax and intergovernmental revenues**

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

Item	Amount (Omit cents)	Item	Amount (Omit cents)
<b>1. Utility sales revenue</b> — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	A91	<b>2. Other sales and service revenue</b> — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.	A80
<b>a. Water supply system</b>	179979	<b>a. Sewerage charges</b>	160464
<b>b. Electric power system</b>	A92	<b>b. Refuse collection charges</b>	A81 42435
<b>c. Gas supply system</b>	A93	<b>c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.</b>	A36
<b>d. Transit</b>	A94		

OTHER REVENUES — Other than tax and intergovernmental revenues — Continued		EXPENDITURES BY PURPOSE AND TYPE	
Amount (omit cents)	PURPOSE	PURPOSE	CAPITAL OUTLAY
431	5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	E23	
5500	6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.	E24	
33507	7. Royalties — Compensation or portion of proceeds from extraction of natural resources such as oil, gas and oil.	E25	
9345	8. Fines and forfeitures — (City or town share only)	E26	
1050	9. Private donations	E27	
	10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowings; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund.	E28	
	11. Miscellaneous commercial activities (cornerettes)	E29	
6007	12. Other (including miscellaneous fee collections)	E30	
1708	13. Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.	E31	
	14. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	E32	
	15. Miscellaneous other revenue	E33	
	TOTAL miscellaneous other revenue	E34	
	Sum of items 10a-10c.	E35	
	Sum of items 10a-10c.	E36	
<p>Enter below amounts expended during the fiscal year for the purposes listed (not for transfer and transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.</p> <p>Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement procedures, assessments, grants, etc.</p> <p>Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.</p> <p>Column (c) — Report construction outlays from all sources; i.e., bond coverage, etc. Exclude: (1) capital outlay (report in part III), and (2) amounts paid to other governments (report in part III).</p>			
<p>Please note that payments made to other governments (state or local) should NOT be included in amounts reported here, but should be reported at part III.</p>			
<p>Enter below all amounts expended during the fiscal year for the purposes listed (not for transfer and transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.</p>			
<p>Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement procedures, assessments, grants, etc.</p>			
<p>Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.</p>			
<p>Column (c) — Report construction outlays from all sources; i.e., bond coverage, etc. Exclude: (1) capital outlay (report in part III), and (2) amounts paid to other governments (report in part III).</p>			
<p>1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology).</p>			
<p>2. Judicial and legal — All municipal court and court-related activities including judges, probate officers, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).</p>			
<p>3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.</p>			
<p>4. Social services</p>			
<p>5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</p>			
<p>6. Other hospitals — Payments to hospitals operated privately. Exclude report payments to hospitals operated by other governments in part III.</p>			
<p>7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.</p>			
<p>8. Health (other than hospitals) — All public health activities except provision of hospital care. Includes environmental health activities; health regulation and inspection; water and air pollution control; mosquito control; and inspection of food handling establishments. Also includes public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.</p>			
<p>9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges, and safety. Exclude street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 211 street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22a.</p>			
<p>10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis.</p>			
<p>11. Municipal airports</p>			
<p>12. Parking facilities — Municipal garages, parking lots, etc., and all purchases and maintenance of meters (including on-street meters)</p>			
<p>13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicle control; vehicle inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).</p>			
<p>14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.</p>			

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

EXPENDITURES BY PURPOSE AND TYPE		CAPITAL OUTLAY		
PURPOSE	(a)	(b)	(c)	(d)
<b>PUBLIC SAFETY — Continued</b>	E84	E84	F84	G84
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E85	E85	F85	G85
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 16).	E86	E86	F86	G86
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprises for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E87	E87	F87	G87
<b>AMBULANCE</b>	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services	E31	E31	F31	G31
<b>CULTURE AND RECREATION</b>	E81	E81	F81	G81
19. Parks, cultural activities, and other recreation — include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E82	E82	F82	G82
20. Libraries — include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	E91	E91	F91	G91
<b>UTILITIES</b>	E92	E92	F92	G92
21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E93	E93	F93	G93
a. Water supply system	E94	E94	F94	G94
b. Electric power system	E95	E95	F95	G95
c. Gas supply system	E96	E96	F96	G96
d. Transit system	E97	E97	F97	G97
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E98	E98	F98	G98
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E99	E99	F99	G99
<b>INTEREST ON DEBT</b>	E01	E01	F01	G01
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.	E02	E02	F02	G02
a. Water supply system	E03	E03	F03	G03
b. Electric power system	E04	E04	F04	G04
c. Gas supply system	E05	E05	F05	G05
d. Transit system	E06	E06	F06	G06
e. All interest not covered by items 19a through 19d	E07	E07	F07	G07
<b>ALL OTHER EXPENDITURES</b>	E08	E08	F08	G08
23. Include any amounts which have not been allocated above by purpose, such as your employer's contribution to a State administered retirement system or to the Federal Social Security System, judgments and insurance premiums, and municipal services, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.	E09	E09	F09	G09
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E10	E10	F10	G10
b. Economic development	E11	E11	F11	G11
c. Civil defense	E12	E12	F12	G12
d. Cemetery operations and maintenance	E13	E13	F13	G13
e. Miscellaneous commercial activities	E14	E14	F14	G14
f. Other — Specify	E15	E15	F15	G15
g.				
h.				

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.																																																																							
Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)																																																																		
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4.			8.																																																																				
<b>Part IV SALARIES, WAGES, AND FORCE ACCOUNT</b> Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.					Amount (Omit cents) 290																																																																		
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.</b> 1. Long-term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and non-guaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)). When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.																																																																							
AMOUNT, BY PURPOSE (Omit cents)																																																																							
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="3" style="width: 10%;"></th> <th rowspan="3" style="width: 10%;">Outstanding at beginning of fiscal year (a)</th> <th colspan="2" style="width: 20%;">DURING FISCAL YEAR</th> <th rowspan="3" style="width: 10%;">Outstanding total (a) plus (b) minus (c) (d)</th> <th colspan="2" style="width: 20%;">DETAIL OF LONG-TERM DEBT OUTSTANDING</th> </tr> <tr> <th rowspan="2" style="width: 10%;">Issued (b)</th> <th rowspan="2" style="width: 10%;">Retired (c)</th> <th rowspan="2" style="width: 10%;">Revenue and non-guaranteed bonds (e)</th> <th rowspan="2" style="width: 10%;">Guaranteed bonds (f)</th> </tr> <tr> <th style="width: 10%;">19U</th> <th style="width: 10%;">29U</th> <th style="width: 10%;">39U</th> <th style="width: 10%;">49U</th> <th style="width: 10%;">44U</th> <th style="width: 10%;">41U</th> </tr> </thead> <tbody> <tr> <td>a. Sewer debt</td> <td style="text-align: right;">124622</td> <td></td> <td style="text-align: right;">25955</td> <td style="text-align: right;">98667</td> <td></td> <td></td> </tr> <tr> <td>b. Water supply system debt</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>c. Electric power system debt</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>d. Gas supply system debt</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>e. Transit</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>f. Industrial revenue and pollution control debt</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>g. All other purposes</td> <td style="text-align: right;">28400</td> <td></td> <td style="text-align: right;">28400</td> <td style="text-align: right;">0</td> <td></td> <td></td> </tr> </tbody> </table>							Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING		Issued (b)	Retired (c)	Revenue and non-guaranteed bonds (e)	Guaranteed bonds (f)	19U	29U	39U	49U	44U	41U	a. Sewer debt	124622		25955	98667			b. Water supply system debt							c. Electric power system debt							d. Gas supply system debt							e. Transit							f. Industrial revenue and pollution control debt							g. All other purposes	28400		28400	0		
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2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations.					Amount (Omit cents) 61V																																																																		
a. Amount outstanding at beginning of fiscal year																																																																							
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<b>Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b> Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.																																																																							
Type of fund					Amount at end of fiscal year (Omit cents)																																																																		
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.					W01																																																																		
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement					W01																																																																		
3. All other funds except employee retirement funds					W01 1041677																																																																		
4. Retirement systems — Single employer plans only																																																																							

## Remarks

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT ON ANNUAL SURVEY  
OF CITY AND TOWN FINANCES (FORM SA&I 2643)

Town Board of Trustees  
Town of Helena, Oklahoma

We have compiled the schedules of revenues, expenditures, debt, and cash and investments as of and for the year ended June 30, 2013, of the Town of Helena, Oklahoma, included in the accompanying prescribed form. We have not audited or reviewed the financial schedules included in the accompanying prescribed form and, accordingly do not express an opinion or provide any assurance about whether the financial schedules are in accordance with the basis of accounting prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the financial schedules included in the form in accordance with the basis of accounting prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial schedules.

Our responsibility is to conduct the compilation in accordance with the 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 the financial schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

The financial schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Office of the State Auditor & Inspector of the State of Oklahoma, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Town of Helena and the Office of the State Auditor & Inspector of the State of Oklahoma and is not intended to be and should not be used by anyone other than these specified parties.



Becky Fleming, C.P.A., Inc.  
April 24, 2014

## Part VII PREPARER INFORMATION

**NOTE** — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Preparer's firm name

Becky Fleming, C.P.A., Inc.

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7920 108th Ave NE

City

Norman

State

OK

ZIP Code

73026-9761

TELEPHONE

Area  
code

Number

405

641.5794

Extension

Name of contact person/Email

Becky Fleming/bdfcpa@gmail.com