

**WILLIAM K. GAUER**

*CERTIFIED PUBLIC ACCOUNTANT*

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**INDEPENDENT ACCOUNTANT'S COMPILATION REPORT**

Office of the State Auditor and Inspector  
State of Oklahoma  
2300 North Lincoln Boulevard, Room 100  
Oklahoma City, OK 73105

I have compiled the 2014-15 Annual Survey of City and Town Finances of the City of Coalgate, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector.

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

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

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a complete presentation of the City's assets and liabilities.

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

  
William K. Gauer, CPA  
July 31, 2016

**OFFICE OF THE STATE AUDITOR AND INSPECTOR**  
**STATE OF OKLAHOMA**  
**GARY JONES, AUDITOR AND INSPECTOR**  
**ANNUAL SURVEY OF CITY AND TOWN FINANCES**

City of Coalgate

Name  
3 S. Main  
Address  
Coalgate OK 74538  
City State ZIP Code

**DUPLICATE DATE:** Six months after Fiscal Year-End

**IMPORTANT**

This report is to be completed by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11, Section 17-105.1 of Title 11, SSARS 193.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those funds including information related to the daily confidential audits 2015, municipality (public trusts, etc.) for the fiscal year ending 12/31/15. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.

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. When completed, please file electronically at [www.sai.ok.gov](http://www.sai.ok.gov).

**RETURN TO**  
**Office of the Auditor and Inspector**  
**State of Oklahoma at [www.sai.ok.gov](http://www.sai.ok.gov)**

**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 (Omt cents)	Item	Amount (Omt cents)
1. Property taxes — General fund, building fund, and striking fund	T09	6. Use tax	T28
2. Local sales taxes — 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	3. Occupation and business licensing and permits	T28
a. General sales tax	T15	a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restaurants, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses; and liquor licenses; business licenses; etc.	T29
b. Franchise fee or tax	C30	b. Other licensing and permits	T29
c. Cigarette tax	C30	4. Other — Specify	T29
d. Hotel/Motel	T19		

**Part II 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 (Omt 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.	C39	D39	B39
1. Alcoholic beverage tax	\$39,593		
2. Street and highways	C42	D42	B42
3. Health or hospital	C91	D91	B91
4. Grants received for water utilities	C38	D38	B38
5. Grants received for waste water utilities	C38	D38	B38
6. Grants received for housing, economic, and community development	C38	D38	B38
7. Airports	C34	D34	B34
8. Mass transit rail and/or bus system	C38	D38	B38
9. Grants received for transportation	C38	D38	B38
10. ALL OTHER (From State — code C89; From Federal Government — Code B89) — include in the appropriate box, receipts from various payments such as —	C89	D89	B89
a. Parks and recreation (BOR or HUD)	C89	D89	B89
b. Public safety	C89	D89	B89
c. Job training	C89	D89	B89
d. Library grants	C89	D89	B89
e. Other — Specify	C89	D89	B89
1.	C89	D89	B89

**Part III 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 (Omt cents)	Item	Amount (Omt cents)
1. Utility sales revenue — 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.	A81 \$670,993	2. Other sales and service revenue — 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.	A82 \$56,971
a. Water supply system	A82	a. Sewerage charges	A81
b. Electric power system	A83	b. Refuse collection charges	A85
c. Gas supply system	A84	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.	A85
d. Transit			



Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
<b>PUBLIC SAFETY — Continued</b>				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	EA4	EA4	EA4	GA4
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations. (report in item 15).	EA5	EA5	EA5	GA5
17. Enterprise 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.	EA6	EA6	EA6	GA6
<b>AMBULANCE</b>	EA2	EA2	EA2	GA2
18. All expenditures for city operated or subsidized ambulance services				
<b>CULTURE AND RECREATION</b>	EA1	EA1	EA1	GA1
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	\$14,453	\$12,967		
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.	EA2	EA2	EA2	GA2
<b>UTILITIES</b>	EA1	EA1	EA1	GA1
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.).				
a. Water supply system	\$225,256	\$406,315		
b. Electric power supply	EA3	EA2	EA2	GA2
		\$187,297	EA3	GA3
c. Gas supply system	EA4	EA4	EA4	GA4
d. Transit system	EA6	EA6	EA6	GA6
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants		\$42,379		
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	EA1	EA1	EA1	GA1
<b>INTEREST ON DEBT</b>				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		TA1		
		\$105,758		
b. Electric power supply		TA2		
		TA3		
c. Gas supply system		TA4		
d. Transit system		TA5		
e. All interest not covered by items 19a through 19d		TA5		
<b>ALL OTHER EXPENDITURES</b>				
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System, judgments and insurance premiums, and municipal service agencies, 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.  Do not include: (1) Payments for retirement or debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	EA6	EA6	EA6	GA6
b. Economic development	EA6	EA6	EA6	GA6
c. Civil defense	EA9	EA9	EA9	GA9
d. Cemetery operations and maintenance	EA3	EA3	EA3	GA3
	EA7	\$4,468	EA7	GA7
e. Miscellaneous commercial activities	EA8	EA8	EA8	GA8
Other — Specify Z		EA9	EA9	GA9
f. _____				
g. _____				
h. _____				

**Part III INTERGOVERNMENTAL EXPENDITURES**

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 (County, State, school districts, etc.)	Amount (Omit cents)	Item	Type of recipient (County, State, school districts, etc.)	Amount (Omit cents)
1.			5.		
2.			6.		
3.			7.		
4.			8.		

Part IV SALARIES, WAGES, AND FORCE ACCOUNT	
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.	Z00
	\$954,122

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.	
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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.

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)			Outstanding total (a) plus (b) minus (c)	Amount (Omit cents)
	Outstanding at beginning of fiscal year	DURING FISCAL YEAR Issued	Retired		
<b>a. Sewer debt</b>	19U	Z9U	39U	49U	
<b>b. Water supply system debt</b>	19U	Z9U	39U	49U	
<b>c. Electric power system debt</b>	19U	Z9U	39U	49U	
<b>d. Gas supply system debt</b>	19U	Z9U	39U	49U	
<b>e. Transit</b>	19T	Z4T	34T	44T	
<b>f. Industrial revenue and pollution control debt</b>	19U	Z9U	39U	49U	
<b>g. All other purposes</b>				\$0	

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.

<b>a.</b> Amount outstanding at beginning of fiscal year		61V	Amount (Omit cents)
<b>b.</b> Amount outstanding at end of fiscal year		64V	

**Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR**

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)
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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.

2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement.

3. All other funds except employee retirement funds

4. Retirement systems — Single employer plans only

Remarks

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**Part VII**  
**AUDITOR INFORMATION**

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

Auditor's firm name

**William K. Gauer, CPA**

Address — Number and street

**121 S. Noble**

City

**Watonga**

State

**OK**

ZIP Code

**73773**

TELEPHONE

Area code

Number

Extension

**(580) 623-5071**

Name of contact person/Email

**William K. Gauer/wgauer@gauercpa.mybiz.com**

**COVERAGE OF THIS REPORT**

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discreetly presented component units.

Oklahoma Statutes, Section 17-105, 1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

**SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES  
2015 ANNUAL SURVEY OF CITY AND TOWN FINANCES**

**COVERAGE OF THIS REPORT**

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trusts (Title 69, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

**Exclude internal/Service funds**

**Part I — TAX REVENUES**

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

**1. Property taxes (code T01)**

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

**2. Local sales taxes**

**a. General sales tax (code T09)**

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

**b. Franchise fee or tax, public utilities (code T15)**  
Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

**d. Other — Specify any sales tax not mentioned above.**

**3. Licenses, permits, and other taxes**

**a. Occupation and business licensing and permits (code T28)**  
Enter here licenses and inspection charges on occupation and business.

**b. Report only licenses and permits not included in 3a. (code T29)**

**Part IA — INTERGOVERNMENTAL REVENUE**

**1. General support**

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

**2. Streets and highways (codes C46, D46, and B46)**

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

**3. Health or hospitals (codes C42, D42, and B42)**

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

**4. Grants received for utilities (codes C91 to B91)**

**7. Grants received for mass transit and/or bus systems (codes C94 to B94)**

**9. All other (From State —code C-89, From Federal Government — code 889)**

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Water and sewer facilities
- Manpower planning and utilization

**Part IB — OTHER REVENUE**

**3. Special assessment funds**

**Include —**

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19c.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

**Part IV — SALARIES, WAGES, AND FORCE ACCOUNT**

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

**Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED**

Also include industrial revenue or pollution control bonds, if issued by your city or town.

**Hospitals —** The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Carnegie	Carnegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
El Reno	Mercy Hospital El Reno
Fairview	Fairview Regional Medical Center Authority
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
Norman	Norman Regional Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Pawnee	Pawnee Municipal Hospital
Tahquah	Tahquah City Hospital
Waltonga	Waltonga Municipal Hospital