

<p>DUE DATE: Six months after Fiscal-Year-End</p> <p style="text-align: center;">IMPORTANT</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, Section 17-105.1 of Title 11, SSARS 193.27 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 funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending <u>June 30</u> 2017. 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.</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 www.sai.ok.gov.</p>	<p>OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES</p> <hr/> <p>Town of Jones City</p> <hr/> <p>Name PO Box 720</p> <hr/> <p>Address Jones City <u>OK</u> <u>73049</u></p> <hr/> <p>City State ZIP Code</p>
<p>RETURN TO Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov</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)
1. Property taxes — General fund, building fund, and sinking fund	T01	e. Use tax	T09 \$59,773
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	T20
a. General sales tax	\$714,039	a. Enter here licenses and inspection charges on occupations and businesses — 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.	\$32,003
b. Franchise fee or tax	T15 \$69,447	b. Other licensing and permits	T20
c. Cigarette tax	C30 \$8,359	4. Other — Specify	T19
d. Hotel/Motel	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 include 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)
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30	D30	B30
1. Alcoholic beverage tax	\$4,581		
2. Street and highways	C40	D40	B40
3. Health or hospital	C42	D42	B42
4. Grants received for water utilities	C91	D91	B91
5. Grants received for waste water utilities	C80	D80	B80
6. Grants received for housing, economic, and community development	C50	D50	B50
7. Airports	C89	D89	B89
8. Mass transit rail and/or bus system	C94	D94	B94
9. Grants received for transportation	C89	D89	B89
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)			
b. Public safety	\$3,877		
c. Job training			
d. Library grants			
e. Other — Specify			
f.			

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.

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.	Amount (Omit cents)	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.	Amount (Omit cents)
a. Water supply system	A91 \$175,959	a. Sewerage charges	A90 \$137,497
b. Electric power system	A92	b. Refuse collection charges	A91 \$323,870
c. Gas supply system	A93 \$355,349	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.	A98
d. Transit	A94		

OTHER REVENUES — Other than tax and intergovernmental revenues — Continued		Part 1B	
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.			
2. Other sales and service revenue — Continued		Amount (omit cents)	
d. Recreation charges (swimming, golf, auditoriums, etc.)	u61	\$433	u20
e. Airports — Include rentals and gross sales of gas and oil.	u60	\$2,663	u40
f. Parking facilities (parking lots, garages, parking meters)	u60		u41
g. Municipal housing project rentals (gross)	u50	\$108,365	u30
h. Ambulance services	u60		u50
9. Private donations	u50	\$316,710	u50
10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee contributions to, and interest earnings of, any employee pension fund.	u61		u50
3. Special assessments — Compulsory contributions and rathumb assessments 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.	u61	\$10,876	u61
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	u11	\$175,164	u11
TOTAL miscellaneous other revenue		u99	
Sum of items 10a-10c.		←	
Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE		Part II	
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.			
Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.			
Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement proceeds, assessments, grants, etc.			
Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.			
Column (c) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.			
EXPENDITURES BY PURPOSE AND TYPE		CAPITAL OUTLAY	
PURPOSE		PURPOSE	
GOVERNMENTAL ADMINISTRATION		GOVERNMENTAL ADMINISTRATION	
1. 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)	E23	\$31,542	E23
2. Judicial and legal — All municipal court and court-related activities including judges, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).	E25		E25
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29	\$66,545	E29
4. Social services	E79		E79
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36		E36
6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.	E77		E77
7. Welfare institutions and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77		E77
8. Health (other than hospitals) — All public health activities except provision of hospital care, include environmental health activities, health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include 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.	E32		E32
TRANSPORTATION		TRANSPORTATION	
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges, Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21, 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.	E44	\$25,701	E44
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45		E45
11. Municipal airports	E01		E01
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E60		E60
PUBLIC SAFETY		PUBLIC SAFETY	
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police activities; traffic control and safety activities. Exclude highway engineering and planning (report in item 9).	E02	\$357,566	E02
14. Fire — All costs incurred for fighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	E24	\$8,451	E24
	F24	\$74,376	F24
	G24	\$43,900	G24

PURPOSE		EXPENDITURES BY PURPOSE AND TYPE		CAPITAL OUTLAY	
PURPOSE	PERSONAL SERVICES	OPERATIONS AND MAINTENANCE	CONSTRUCTION	PURCHASE OF LAND, EQUIPMENT, AND STRUCTURES	
				(a)	(b)
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E84	E84	F84	G84	
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	E85	E85	F85	G85	
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.	E86	E86	F86	G86	
18. Ambulance — All expenditures for city operated or subsidized ambulance services.	E87	E87	F87	G87	
19. Culture and recreation — Includes: Parks, cultural activities, and other recreation — Includes community music, drama, celebrations, and zoos. Playgrounds, golf courses, swimming pools, museums, menhans.	E88	E88	F88	G88	
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.	E89	E89	F89	G89	
21. Utilities — 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.).	E90	E90	F90	G90	
a. Water supply system	E91	E91	F91	G91	
b. Electric power supply	E92	E92	F92	G92	
c. Gas supply system	E93	E93	F93	G93	\$37,868
d. Transit system	E94	E94	F94	G94	
e. Sewers and storm sewers — Construction, maintenance and disposal plants	E95	E95	F95	G95	
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E96	E96	F96	G96	
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.	E97	E97	F97	G97	
a. Water supply system	E98	E98	F98	G98	
b. Electric power supply	E99	E99	F99	G99	
c. Gas supply system	E100	E100	F100	G100	
d. Transit system	E101	E101	F101	G101	
e. All interest not covered by items 19a through 19d	E102	E102	F102	G102	\$21,870
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 of 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.	E103	E103	F103	G103	
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E104	E104	F104	G104	
b. Economic development	E105	E105	F105	G105	
c. Civil defense	E106	E106	F106	G106	
d. Cemetery operations and maintenance	E107	E107	F107	G107	
e. Miscellaneous commercial activities	E108	E108	F108	G108	
Other — Specify	E109	E109	F109	G109	

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 government(s) (County, State, school districts, etc.) <small>(a)</small>	Amount (Omit cents) <small>(b)</small>	Item	Type of recipient government(s) (County, State, school districts, etc.) <small>(a)</small>	Amount (Omit cents) <small>(b)</small>
1.			5.		
2.			6.		
3.			7.		
4.			8.		
Part IV SALARIES, WAGES, AND FORCE ACCOUNT					<small>Amount (Omit cents)</small>
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.					200 \$ 584,334
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.					
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 at beginning of fiscal year <small>(a)</small>	DURING FISCAL YEAR		Outstanding total <small>(a) plus (b) minus (c)</small> <small>(d)</small>	
		Issued <small>(b)</small>	Retired <small>(c)</small>		
a. Sewer debt	19U	29U	39U	49U	\$ 0
b. Water supply system debt	19U	29U	39U	49U	\$ 0
c. Electric power system debt	19U	29U	39U	49U	\$ 0
d. Gas supply system debt	19U	29U	39U	49U	\$ 0
e. Transit	19U	29U	39U	49U	\$ 0
f. Industrial revenue and pollution control debt	19T	24T	34T	44T	\$ 0
g. All other purposes	\$ 485,299	\$ 439,624	\$ 163,246	49U	\$ 761,677
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.					<small>Amount (Omit cents)</small>
a. Amount outstanding at beginning of fiscal year					61V
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)
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					W31
3. All other funds except employee retirement funds					W61 \$ 584,288
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 Jones City, Oklahoma

Management is responsible for the accompanying financial statements and supporting information of the Town of Jones City, Oklahoma, as of and for the year ended June 30, 2017, included in the accompanying form (SA&I Form 2643) prescribed by the Oklahoma State Auditor and Inspector. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and supporting information.

The financial statements and supporting information 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 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 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.


Becky Fleming, C.P.A., Inc.
July 2, 2018

Part VII AUDITOR 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.

Auditor's firm name				
Becky Fleming, C.P.A., Inc.				
Address — Number and street			TELEPHONE	
7920 108th Ave NE			Area code	Number
City	State	ZIP Code	Extension	
Norman	OK	73026	405-641-5794	
Name of contact person/Email				
Becky Fleming/bdfcpa@gmail.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
2017 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 60, 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 B89)

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 1B — 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 1B, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- 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
Tahlequah	Tahlequah City Hospital
Watonga	Watonga Municipal Hospital