#### DUE DATE: Six months after Fiscal-Year-End

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.

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 June 30 2018. 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. 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.

# OFFICE OF THE STATE AUDITOR AND INSPECTOR

OTATIO OT OTTER TOURS
GARY JONES, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES

Town of Jones City		
Name PO Box 720		
Address Jones City	OK	73049
City	State	ZIP Code

## RETURN TO Part I

Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov

#### 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.

				3		
Item	Amo	unt (Omit cents)	Item		Amou	ınt (Omit cents)
	TØ1				TØ9	
<ol> <li>Property taxes — General fund, building fund, and sinking fund</li> </ol>				e. Use tax		\$88,653
2. Local sales taxes — Taxes on goods and services,	TØ9		3.	Occupation and business licensing and permits	T28	
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.				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 permits.		
a. General sales tax		\$765,670		licenses, and liquor licenses; business licenses; etc.		\$27,113
b. Franchise fee or tax	T15	\$77,700		b. Other licensing and permits	T29	
c. Cigarette tax	C30	\$9,138	4.	Other — Specify	T99	
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 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

		Amount (Omit cents)					
Purpose for which received	From State	From other local governments	From Federal Government (directly)				
	(a)	(b)	(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.	C3Ø	D3Ø	B3Ø				
Alcoholic beverage tax	\$2,368						
2. Street and highways	<sup>C46</sup> \$15,873	D46	B46				
3. Health or hospital	C42	D42	B42				
4. Grants received for water utilities	<sup>c91</sup> \$94,354	D91	B91				
5. Grants received for waste water utilities	C8Ø	D8Ø	B8Ø				
6. Grants received for housing, economic, and community development	C5Ø	D5Ø	B5Ø				
7. Airports	C89	D89	BØ1				
8. Mass transit rail and/or bus system	C94	D94	B94				
9. Grants received for transportation	C89	D89	B89				
ALL OTHER (From State – code C89; From Federal Government – Code B89) —     Include in the appropriate box, receipts from various payments such as —     a. Parks and recreation (BOR or HUD)	C89	D89	B89				
<b>b.</b> Public safety	cs9 \$3,744	D89	B89				
c. Job training	C89	D89	B89				
d. Library grants	C89	D89	B89				
Other -Specify	C89	D89	B89				
е							
f.	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.

	A		A
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)	<ol> <li>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.</li> </ol>	Amount (Omit cents)
a. Water supply system	\$161,451	a. Sewerage charges	\$133,653
b. Electric power system	A92	b. Refuse collection charges	A81 \$335,088
c. Gas supply system	<sup>A93</sup> \$412,409	C. Hospital charges received on behalf of individual patients under the Medicare program or other	A36
d. Transit	A94	insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	

#### OTHER REVENUES — Other than tax and intergovernmental revenues — Continued

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.

the fiscal year. Be sure to include revenues	or all fullu	is outer utal	the exceptions noted in the special instructions.
2. Other sales and service revenue — Continued		(Omit cents)	5. Interest earnings — Interest received on all Amount (Omit cen
<ul> <li>d. Recreation charges (swimming, golf, auditoriums, etc.)</li> </ul>	A61		deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.
Airports — Include rentals and gross sales of gas and oil.	AØ1		Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.
f. Parking facilities (parking lots, garages, parking meters)	A6Ø		7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.
g. Municipal housing project rentals (gross)	A5Ø		8. Fines and forfeitures — (City or town share only) U3Ø \$117,0
	A89		9. Private donations U5Ø \$27,4
h. Ambulance services			10. Miscellaneous other revenue — Revenue of your
i. Miscellaneous commercial activities (cemeteries)	AØ3	\$46,682	government and its agencies not covered by items above, except tax and intergovernmental revenues, Include insurance adjustments, etc. DO NOT
j. Other (including miscellaneous fee collections)	A89	\$29,512	include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's
<ol> <li>Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include</li> </ol>	UØ1		contributions to, and interest earnings of, any employee pension fund.  a.
proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.			b
Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11	\$130,000	C.  TOTAL miscellaneous other revenue Sum of items 10a–10c.

#### Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

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

**coverage, etc. Exclude: (1)** capital outlay (report in columns (c) and (d)); and **(2)** amounts paid to other governments (report in part III).

 $\textbf{Column (b)} \ - \ \text{Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.}$ 

Column (c) - Report construction outlays from all sources; i.e., bond

income taxes, employee contributions for Social Security or retirement		ceeds, assessn		grants, etc.	ayo 1101	n an ooarooo,	1.0., 5011	u
	EXPENDITURES BY PURPOSE AND TYPE							
						CAPITAL	OUTL	AY
PURPOSE	Personal services		Operations and maintenance		Construction		Purchase of land equipment, and structures	
COVERNMENTAL ARMINISTRATION	E23	(a)	E23	(b)	F23	(c)	G23	(d)
GOVERNMENTAL ADMINISTRATION	E23		E23		F23		623	
<ol> <li>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).</li> </ol>		\$71,840		\$139,469				\$7,375
<ol> <li>Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).</li> </ol>	E25		E25		F25		G25	
Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29	\$36,557	E29	\$91,558	F29		G29	\$10,000
HEALTH AND WELFARE	E79		E79		F79		G79	
4. Social services								
<ol> <li>Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</li> </ol>	E36		E36		F36		G36	
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.								
<ol> <li>Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.</li> </ol>	E77		E77		F77		G77	
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		F32		G32	
TRANSPORTATION	E44		E44		F44		G44	
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 21f, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e.		\$26,312		\$38,123				
Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45		E45		F45		G45	
11. Municipal airports	EØ1		EØ1		FØ1		GØ1	
Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E6Ø		E6Ø		F6Ø		G6Ø	
PUBLIC SAFETY	E62		E62		F62		G62	
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9).		\$369,244		\$129,352				\$34,205
	E24	•	E24		F24		G24	
<ol> <li>Fire — All costs incurred for firefighting and fire prevention,</li> </ol>							1	

	EXPENDITURES BY PURPOSE AND TYPE							
			CAPITAL OUTLAY					
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land equipment, and structures				
	(a)	(b)	(c)	(d)				
PUBLIC SAFETY — Continued  15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	EØ4	EØ4	FØ4	GØ4				
16. Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 15).	EØ5	EØ5	FØ5	GØ5				
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise 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.	\$36.698	E66	F66	\$37,606				
AMBULANCE  18. All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32				
CULTURE AND RECREATION	E61	E61	F61	G61				
<ol> <li>Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.</li> </ol>	\$13,156	\$18,412						
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.	E52	E52	<sup>F52</sup> \$6,500	G52				
UTILITIES  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	\$65,779	\$49,939	F91	\$174,903				
<b>b.</b> Electric power supply	E93	E93	F93	G93				
c. Gas supply system	\$92,090	\$170,878	F94	\$24,815 G94				
d. Transit system	E8Ø	E8Ø	F8Ø	G8Ø				
Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	\$102,477	\$66,348		\$12,21				
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	\$219,426	F81	G81				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.  a. Water supply system		191						
b. Electric power supply		192						
c. Gas supply system		193						
d. Transit system		194						
e. All interest not covered by items 19a through 19d  ALL OTHER EXPENDITURES		\$20,699						
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.								
<ul> <li>a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.</li> </ul>	E5Ø	E5Ø	F5Ø	G5Ø				
b. Economic development	E5Ø	E5Ø	F5Ø	G5Ø				
c. Civil defense	E89	E89	F89	G89 GØ3				
d. Cemetery operations and maintenance	EØ3	EØ3	FØ3	GØ3				
e. Miscellaneous commercial activities  Other — Specify	E89	E89	F89	G89				
f								
g								
h.								
	1	1	l	1				

 h.
 Page 3

#### INTERGOVERNMENTAL EXPENDITURES Part III 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. Type of recipient Type of recipient government(s) (County, State, school districts, overnment(s) government(s) (County, State, school districts, Amount Amount (Omit cents) (Omit cents) Item Item etc.) etc.) (a) (b) (a) (b) SALARIES, WAGES, AND FORCE ACCOUNT Amount (Omit cents) 700 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. \$ 607,358 DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as Part V general city or town debt. 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) DURING FISCAL YEAR Outstanding at Outstanding total (a) plus (b) beginning of fiscal Issued Retired minus (c) year (a) (b) (c) (d) 19U 29U 39U 49U \$0 a. Sewer debt 19U 29U 39U 49U b. Water supply system \$0 debt 19U 29U 39U 49U c. Electric power system \$0 debt 19U 39U 49U 29U \$0 d. Gas supply system debt 19U 29U 39U 49U e. Transit \$0 19T 24T 34T 44T f. Industrial revenue and \$0 pollution control debt 19U 29U 39U 49U \$ 761,677 \$ 158,243 \$ 603,434 g. All other purposes Amount (Omit cents) 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. 61V a. Amount outstanding at beginning of fiscal year 64V **b.** Amount outstanding at end of fiscal year CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR Part VI 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)
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.	WØ1
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	<sup>W61</sup> \$ 746,502
4. Retirement systems — Single employer plans only	

Auditor's firm nance Beck's Firming, CPA, Inc.  Address - Nurber and sevel 7920 108th Ave NE Cry State - Part Code Norman OK 73020 405-641-5794	Remarks				
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Becky Fleming, CPA, Inc.   Address — Number and street   TELEPHONE	Part VII AUDITOR INFORMATION				
Becky Fleming, CPA, Inc.   Address — Number and street   TELEPHONE					
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Becky Fleming, CPA, Inc.   Address — Number and street   TELEPHONE					
Address — Number and street   TELEPHONE   Telephone	Auditor's firm name				
Address — Number and street   TELEPHONE	Becky Fleming, CPA, Inc.				
7920 108th Ave NE			1	TEL EDUONE	
City         State         ZIP Code           Norman         OK         73026         405-641-5794					Eut
City         State         ZIP Code           Norman         OK         73026         405-641-5794		1-		Area Number code	Extension
Name of contact person/Email	Norman	OK	73026	405-641-5794	
	Name of contact person/Email	1	1		1
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#### **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 TØ1)

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 TØ9)

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 C3Ø) — 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)

- 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 IB, 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.