FORM SA&I 2643 (7-1-2022)

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DUE 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.		OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA CINDY BYRD, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES			
This report details the funds available to the municipality and t funds including information relating to the duly constituted auth	norities of the				
municipality (public trusts, etc.) for the fiscal year ending JUNE 30 2022. 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.		CITY OF PAWHUSKA			
This report, principally for planning purposes at the local, State level, is used by the Office of the State Auditor, the Oklahoma League, public interest groups, State and Federal agencies an	e, and national Municipal d universities.	_{Name} 118 WEST MAI	N		
When completed, please file electronically at www.sai.ok.go	ov.				74050
		PAWHUSKA City	Sta	OK ZIP Cod	74056
FILE Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov					
Part I TAX REVENUES					
Items 1–3 — Report collections from all taxes Do not include receipts from service charges,	s imposed by you special assessme	r government. Include c ents, interest earnings, f	urrent and delinquen fines, or any other so	t amounts, penalties, urces that are not tax	and interest. (es or licenses.
ltem	Amount (Omit ce	nts)	ltem		Amount (Omit cents)
1. Property taxes — General fund, building fund,		a liester			\$183,412
and sinking fund 2. Local sales taxes — Taxes on goods and services,	TØ9	e. Use tax 3. Occupation ar	nd business licensin	g and permits	\$103,412 T28
measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report		a. Enter here	licenses and inspections and businesses —	on charges on	
only these taxes imposed by your government; shares of taxes imposed by another government are		inspection	of restrooms, restaura	ants, and food	
to be reported under part 1A below. a. General sales tax	\$1,726,5	permits; ta	ixicab licenses; tags; a and liquor licenses; bu	animal tags; vending	\$22,276
b. Franchise fee or tax	T15				T29
	\$71,5	4 Other - Sne	sing and permits cify		T99
c. Cigarette tax	\$18,3 T19	95			
d. Hotel/Motel Part IA INTERGOVERNMENTAL REVENUE					
Report all amounts received by your government from othe including grants, shares of taxes imposed by other governr lieu of taxes and reimbursements for services performed fo governments, excluding loans. Also exclude here and repo Revenues' in part I, any taxes imposed by your governmer collected for it by another government.	ments, payments in or other rt as "Tax	State (other than a wholly or in part fr	eport all amounts your as collection fees), inc om Federal grants to eport only amounts rea	luding any amounts fi the State.	nanced
				Amount (Omit cents)	
Purpose for which rec	eived		From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support — Total amounts received (as per capit without restrictions as to particular programs or purposes 1. Alcoholic beverage tax	ta grants, shared to be financed.	taxes, etc.)	Сзø	□3ø \$156,017	B3Ø
2. Street and highways			\$5,465	\$24,445	B46
3. Health or hospital			C42	D42	B42
4. Grants received for water utilities			C91	\$636,771	B91
5. Grants received for waste water utilities			C8Ø	D8Ø	B8Ø
6. Grants received for housing, economic, and commun	ity 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 Include in the appropriate box, receipts from various a. Parks and recreation (BOR or HUD) 			C89	D89	B89
b. Public safety			C89	D89	B89
c. Job training			C89	D89	B89
			C89	D89	B89
d. Library grants Other –Specify			C89	D89	B89
e					
f			C89	D89	B89
Part IB OTHER REVENUES — Other than tax and Enter below amounts of the stated types of r fiscal year. Be sure to include revenues of al	evenue (net of re	funds and interfund tra	nsfers) received by y in the special instruct	/our government dur tions.	ing the
 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 	Amount (Omit ce A91	nts) 2. Other sales ar from sales, re other charges utility receipts	nd service revenue – entals, maintenance s for municipal servic s (carried in item 1) a	 Gross receipts assessments, and ces, aside from and exclusive of 	Amount (Omit cents)
parent government. a. Water supply system	\$788,8		eived from other gove	en inten(S.	
b. Electric power system	A92 \$4,532,1	a. Sewerage	-	\$324,977 ^{A81} \$584,245	
	A93	D. Refuse co	llection charges harges received on l	behalf of individual	436 436
 c. Gas supply system d. Transit 	A94	patients u insurance and amo	under the Medicare p e-type arrangements unts for hospital purp rernments.	orogram or other Exclude Medicaid	

Part IB OTHER REVENUES — Other than tax and in	itergovernmental	revenues — Conti	nued			
Enter below amounts of the stated types of rev the fiscal year. Be sure to include revenues of a	enue (net of refund all funds other that	ds and interfund tran n the exceptions not	nsfers) received by y ted in the special ins	our government dur structions.	ing	
2. Other sales and service revenue — Continued	Amount (Omit cents)	5. Interest earni	ings — Interest rece investment holdings	eived on all		int (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	A61 AØ1	government a earnings of ar	ind its agencies excluings ny employee pension fude housing, airport	uding n fund.	U2Ø U4Ø	\$21,966
e. Airports — Include rentals and gross sales of gas and oil.	\$4,800	rental revenue services in iter	e reported from spec m 2.	ific municipal		\$109,876
 f. Parking facilities (parking lots, garages, parking meters) 		from extraction	Compensation or po	es such as oil.	U41	
g. Municipal housing project rentals (gross)	A5Ø	share only)	feitures — (City or t	own	U3Ø U5Ø	\$111,354
h. Ambulance services	\$379,679	9. Private donat 10. Miscellaneous	s other revenue —	Revenue of your		\$141
i. Miscellaneous commercial activities (cemeteries)	^{AØ3} \$33,915	above, except Include insura	nd its agencies not c tax and intergoverning tax and intergoverning adjustments, etc	mental revenues, c. DO NOT		
j. Other (including miscellaneous fee collections)	\$248,794	from sale of he or agencies of	oceeds from borrowi oldings; (3) transfers f your government; o	s between funds or (4) employee's		
and reimbursements from owners or property	UØ1	contributions to employee pen	to, and interest earni ision fund.	ngs of, any		****
benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) <i>Do not include</i> proceeds from sales of special assessment bonds.						\$310,078
Report maintenance assessments under item 2 on page 1.		b. <u>MISC U</u> с.				\$105,163
 Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments. 	U11		llaneous other reve	enue	U99	\$415,241
Part II DIRECT EXPENDITURES BY PURPOSE AND) TYPE	Sum of Renis	10a-100.	F	L	ΨΤΙΟ,ΞΙΙ
Please note that payments made to other governments (State should NOT be included in amounts reported here, but should at part III.			c lude: (1) capital ou to other governments		s (c) an	d (d)); and
Enter below all amounts expended during the fiscal year for th (net of interfund transfers). Be sure to include expenditures of than the exceptions noted in the instructions on the first page.	f all funds other	Column (b) — En for supplies, mater	nter in the appropriate rials, and contractual s	functional category di services.	irect exp	penditure
Column (a) — Gross salaries and wages without deduction of income taxes, employee contributions for Social Security or re	of withholdings for	Column (c) — Re proceeds, assessn	eport construction outla nents, grants, etc.	ays from all sources; i	.e., bon	ıd
		E	XPENDITURES BY			
PURPOSE		Demonstration	Operations and	CAPITAL	1	AY nase of land,
		Personal services (a)	(b)	Construction	equi	tructures (d)
GOVERNMENTAL ADMINISTRATION		(a) E23	(D) E23	(C) F23	G23	(u)
 Financial administration — Office of the finance direc comptroller, treasurer, tax assessment and collection, c accounting and purchasing services, budgeting, etc. (in related data processing, information technology). 	central					
 Judicial and legal — All municipal court and court-rela including juries, probate officials, prosecutors, public de municipal attorneys, and legal departments. Exclude pr parole (report in item 16). 	efenders,	E25	E25	F25	G25	
 Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, rec planning, zoning, and personnel. 		E29 \$436,756	E29 \$451,374	F29	G29	
HEALTH AND WELFARE 4. Social services		E79	E79	F79	G79	
 4. Social services 5. Own hospitals — Construction and operation of hospit government. Nursing homes are to be reported in item 		E36	E36	F36	G36	
 Other hospitals — Payments to hospitals operated priv here and report in item 6, any payments under public was 	vately. Exclude elfare programs.					
Report payments to hospitals operated by other governm 7. Welfare institutions — Construction and operation of n and welfare institutions by your government for veterans	nursing homes	E77	E77	F77	G77	
persons. 8. Health (other than hospitals) — All public health activ	-	E32	E32	F32	G32	
provision of hospital care. Include environmental health regulation and inspection, water and air pollution contro control, and inspection of food handling establishments public health nursing, vital statistics collection, and all o performed directly by the public health department. Rep payments under public welfare programs.	activities; health bl, mosquito . Also include other services					
TRANSPORTATION		E44	E44	F44	G44	
9. Highways — Construction and maintenance of municip sidewalks, bridges. Also includes street lighting, snow r highway engineering, control, and safety. Exclude here item 21f, street cleaning expenditure. Include in part III to the State or county for highway purposes. Report int highway debt in item 22e.	removal, and and report in any payments		\$338,991			
 10. Toll highways and facilities — Operation and maintena highways, roads, and bridges operated on fee or toll ba 		E45	E45	F45	G45	
		EØ1	EØ1	FØ1	GØ1	
11. Municipal airports 12. Parking facilities — Municipal garages, parking lots, et	tc., and all	E6Ø	\$3,101 E6Ø	F6Ø	G6Ø	
purchase and maintenance of meters (including on-stree PUBLIC SAFETY		E62	E62	F62	G62	
 Police — Include municipal police agencies for preventi or reducing crime; coroners, medical examiners; specia highways, tunnels, bridges, and vehicular control; vehic activities; and traffic control and safety activities. Excluding Excluding activities and traffic control and safety activities. 	al police for cular inspection					
engineering and planning (report in item 9). 14. Fire — All costs incurred for firefighting and fire prevent	tion	\$690,845 E24	\$118,769 E24	F24	G24	
including contributions to volunteer fire units. Include ar municipal contribution to a State fire pension fund.		\$433,227	\$74,763			

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	EXPENDITURES BY PURPOSE AND TYPE					
				OUTLAY		
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land equipment, and structures		
PUBLIC SAFETY — Continued	(a) EØ4	(b) EØ4	(C) FØ4	(d) GØ4		
 Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles. 						
 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.	E66	E66	F66	G66		
AMBULANCE 18. All expenditures for city operated or subsidized ambulance	^{E32} \$497,316	E32 \$35,311	F32	G32		
services CULTURE AND RECREATION	61 \$497,310	φ33,311 E61	F61	G61		
 Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos. 	\$270,638	\$62,507				
 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} \$104,486	E52 \$63,275	F52	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.). 			504			
a. Water supply system	E91	^{E91} \$801,827	F91	^{G91} \$363,59		
b. Electric power supply	^{Е92} \$944,664	E92 \$3,585,780	F92	G92		
	E93	E93	F93	G93		
c. Gas supply system	E94	E94	F94	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 	E81	504	F81	G81		
 f. Solid waste and landfill — The collection and disposal of garbage and landfill operations 	E01	^{E81} \$483,174	F01	601		
INTEREST ON DEBT						
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		191				
a. Water supply system		\$20,748				
b. Electric power supply		192				
c. Gas supply system		193				
d. Transit system		194				
e. All interest not covered by items 19a through 19d		189				
ALL OTHER EXPENDITURES						
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.						
 Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities. 	E5Ø	E5Ø	F5Ø	G5Ø		
b. Economic development	E5Ø	E5Ø	F5Ø	G5Ø		
c. Civil defense	E89	E89	F89	G89		
d. Cemetery operations and maintenance	EØ3	EØ3	FØ3	GØ3		
e. Miscellaneous commercial activities	EØ3	EØ3	FØ3	GØ3		
Other — Specify 🖌	E89	E89	F89	G89		
f						
g						
h.						

Part III INTERGOVERNMENT/ Please detail all payme basis — e.g., for hospiti figures reported in colur during the fiscal year.	nts made to other gov al care, highways, sc	hool tuition, or suppo	ort, etc. (Such amour	nts should be exclude	ed from expenditure]
Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)	Ite	em	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
	(a)	(b)			(a)	(b)
1.			5.			
2.			6.			
			0.			
3.			7.			
4.			8.			
			olump (c) of port II	22	Amount (C	Omit cents)
well as any salaries and	d wages paid on force	e account construction	on projects.			
		IRED — Report sp	ecial obligations of	all agencies of you	ır government as we	ell as
	ages, etc., with an or	iginal term of more t	han one year issued	in the name of your	government	
When an advance refunding has	resulted in a legal or defeasance and shou	an in-substance defu Ild not be reported h	easance, the debt m erein in subsequent	ay be considered ex years.	tinguished,	
	[
		I	AMOUNT, BY	' PURPOSE (Omit c	ents)	
	Report the total expenditure for salaries and we well as any salaries and wages paid on force at well as any salaries and wages paid on force at well as any salaries and wages paid on force at the second structure of the second structure o	DURING FI	SCAL YEAR		Outstanding total	
		Issued	Retired		(a) plus (b) minus (c)	
	,	(b)	(c)		(d)	
a. Sewer debt	19U	29U	39U	49U		\$ (
b. Water supply system		^{29U} \$ 79,220	^{39U} \$ 222,326	49U		\$ 384,03
c. Electric power system		29U	39U	49U		\$
debt	19U	29U	39U	49U		φ
d. Gas supply system debt	19U	29U	39U	49U		\$ (
e. Transit						\$ (
	19T	24T	34T	44T		\$
<u>.</u>	19U	29U	39U	49U		\$ (
o	Tax anticipation r	notes bond anticipati	ion notes		Amount (C	
interest-bearing warrants, and oth	er obligations with a	term of one year or			61V	
a. Amount outstanding at beginni	ng of fiscal year					
b. Amount outstanding at end of	h Amount outstanding at and of fiscal year					
Part VI CASH AND INVESTME	•	OF FISCAL YEAR			1	
Report separately for ea investments in Federal all investments at carry housing and industrial f Assets obtained and he reported herein.	Government, Federa ing value. Include in i inancing loans. Exclu	I agency, State and the sinking fund total ide accounts receiva	local government, ar l any mortgages and ble, value of real pro	nd non-governmenta notes receivable he operty, and all non-se	I securities. Report Id as offsets to ecurity assets.	
Type of fund				Amount at end of fiscal year (Omit cents)		
sinking fund and revenue bond re	. 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				WØ1	
of long-term debt.		-			W31	
 Bond funds — Unexpended pro pending disbursement 	ceeds from sale of G	.O. and revenue bon	id issues held		W61	
3. All other funds except employee	retirement funds					
4. Retirement systems — Single e Page 4	mployer plans only					RM SA&I 2643 (7-1-2022

rt VII AUDITOR INFORMATION				
Auditor's firm name				
DAVID CLANIN CPA PLLC				
Address — Number and street			TELEPHONE	
			Area Number code	Exten
35988 HIGHWAY 82	I			
35988 HIGHWAY 82 City LANGLEY	State OK	ZIP Code 74301	9185198336	

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 2022 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

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

Part IA - INTERGOVERNMENTAL REVENUE

1. General support

business

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)

- 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

- · 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.