

FORM SA&I 2643
(8/1/24)

ANNUAL REPORT OF MUNICIPAL FINANCES

DUE: at time of audit filing

INSTRUCTIONS

The municipality's auditor is to file this report as required by Oklahoma Statutes, Title 11, Section 17-105.1.

See additional instructions, as well as information about the coverage of this report, on the following page.

FILE: with State Auditor & Inspector at www.SAI.OK.gov

FISCAL YEAR: 2024

MUNICIPALITY:

Town of Braman

Name

PO BOX 48, Braman, Ok, 74632

Address (including Town/City and Zip Code)

405-334-9794

townofbraman1898@gmail.com

Phone Number

Email Address

REVENUES: Report monies available to the municipality and to any duly constituted authorities of the municipality.	Amount (Omit cents)	EXPENDITURES: Report monies used by the municipality and by any duly constituted authorities of the municipality.	Amount (Omit cents)
1. Taxes:	\$ 128,622	1. General Government:	\$ 232,312
2. Intergovernmental:	\$ 1,617	2. Streets:	\$ 5,886
3. Charges for services:	\$	3. Public Safety:	\$ 17,134
4. Fines and Forfeitures:	\$	4. Cemetery:	\$
5. Licenses and Permits:	\$	5. Culture and Recreation:	\$ 3,645
6. Investment income:	\$ 70	6. Airport:	\$
7. Grants:	\$	7. Interest:	\$
8. Utility-related income:	\$ 297,287	8. Water:	\$ 49,505
9. Miscellaneous:	\$ 172,390	9. Sewer:	\$
10. Other: DONATIONS	\$ 3,977	10. Sanitation:	\$ 29,104
11. Other: FRANCHISE FEE	\$ 1,298	11. Economic Development:	\$
12. Other: GENERAL GOVERNMENT	\$ 19,550	12. Other: DEPRECIATION	\$ 40,816
13. Other: FIRE DEPARTMENT	\$ 9,994	13. Other: ELECTRIC	\$ 190,890
14. Other:	\$	14. Other: OTHER	\$ 28,988
15. Other:	\$	15. Other:	\$
16. Other:	\$	16. Other:	\$
17. Other:	\$	17. Other:	\$
18. Other:	\$	18. Other:	\$
19. Other:	\$	19. Other:	\$
20. Other:	\$	20. Other:	\$
TOTAL:	\$ 634,805	TOTAL:	\$ 598,280

NO ASSURANCE IS PROVIDED

Additional information (if any)

AUDITOR/ AUDIT FIRM:

MICHAEL GREEN, CPA

Name

827 WEST LOCUST ST., STILWELL, OK 74960

Address (including Town/City and State and Zip Code)

918-696-6298

Phone Number

MICHAEL GREEN

Name of contact person (for audit firm)

CPAOFFICE@MGREEN.CPA

Email Address

SA&I FORM 2643 – ANNUAL REPORT OF MUNICIPAL FINANCES

INSTRUCTIONS FOR THE FORM AND COVERAGE OF THE REPORT

This report must list the funds available to the municipality and the use of those funds, including information relating to the duly constituted authorities of the municipality (e.g., trust authorities) for the fiscal year, as required by Section 17-105.1 of Title 11 of the Oklahoma Statutes.

For revenues on this form, take 1) total revenues from the total column of the governmental fund statement of revenues, expenditures, and changes in fund balance, and also include all items included as “sources” in the section titled “other financing sources/uses” except for transfers in, then 2) add in the total operating revenues from the total column of the enterprise funds on the proprietary funds statement of revenues, expenses, and changes in net position, then 3) add in all individual non-operating revenues from the total column of the enterprise funds on the proprietary funds statements of revenues, expenses, and changes in net position, and then 4) repeat numbers 2 and 3 above for each discretely presented component unit.

For expenditures on this form, take 1) total expenditures from the total column of the governmental fund statement of revenues, expenditures, and changes in fund balance, and also include all items included as “uses” in the section entitled “other financing sources/uses” except for transfers out, then 2) add in the total operating expenses from the total column of the enterprise funds on the proprietary funds statement of revenues, expenses, and changes in net position, then 3) add in all individual non-operating expenses from the total column of the enterprise funds on the proprietary funds statements of revenues, expenses, and changes in net position, and then 4) repeat numbers 2 and 3 above for each discretely presented component unit.

Note that all transfers in and out of all funds are ignored, the government-wide statements are ignored, all fiduciary funds are ignored, and all internal-service funds are ignored.

The municipality, which is the financial reporting entity for which information is to be presented, must comply with generally accepted accounting principles for governments. Authoritative guidance is provided in GASB Codification Section 2100 and GASB Statement No. 14 and various other statements subsequently issued related to component-unit reporting. These require the financial reporting entity to consist of the primary government or oversight unit and all blended and discretely presented component units.

Copies of this form may be distributed to component units for completion, but forms completed by component units should not be filed separately but should be returned to the municipality for inclusion in the report filed for the municipality. Such component units would include, but not be limited to, public trust authorities, special districts, hospitals, and other entities meeting the inclusion criteria of GASB Codification Section 2100 and GASB Statement No. 14 and various other statements subsequently issued related to component-unit reporting.