

INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Town Council City of Elmore City P.O. Box 99 Elmore City, Oklahoma 73433

Management is responsible for the accompanying schedule of revenues, expenditures, debt, and cash and investments-modified cash basis of the City of Elmore City, Oklahoma, as of and for the year ended June 30, 2017, included in the accompanying the Annual Survey of City and Town Finances (SA&I form 2643). We have performed a compilation agreement in accordance with Statements of Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. 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 assurance on the financial statements included in the accompanying prescribed form.

The financial schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Office 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.

The report is intended solely for the information and use of the City of Elmore City board of trustees, town's management and the Office of the Oklahoma State Auditor and Inspector, and is not intended to be and should not be used by anyone other than these specified parties.

Rahhal Herderson Millie, PLIC

Ardmore, Oklahoma August 29, 2018

FORM SA&I 2643 (8-29-2017) 2017 DUE DATE: Six months after Fiscal-Year-End OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA IMPORTANT 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. SSARS 193.27 requires an GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES nt's compilation report to accompany this form CITY OF ELMORE CITY document Name 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 O BOX 99 Address When completed, please file electronically at www.sai.ok.gov. **ELMORE CITY** OK 73433 State ZIP Code Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov Part I 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 Amount (Omit cents) Amount (Omit cents) Item TØ1 Property taxes — General fund, building fund, and sinking fund \$43,560 e. Use tax 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. T28 3. Occupation and business licensing and permits a. Enter here licenses and inspection charges on Enter nere 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. \$1,098 \$287,768 a. General sales tax T15 \$25,974 b. Franchise fee or tax b. Other licensing and permits C30 4. Other - Specify T99 \$3,471 c. Cigarette tax T19 d. Hotel/Motel 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 collected for it by another government. Amount (Omit cents) From Federal From other local Purpose for which received From State Government governments (directly) (a) (b) (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 กาส 830 \$5,758 1. Alcoholic beverage tax C46 \$777 \$4,811 2. Street and highways C42 D42 B42 3. Health or hospital C91 D91 B91 4. Grants received for water utilities C8Ø 080 B8Ø 5. Grants received for waste water utilities C5Ø D5Ø 85Ø 6. Grants received for housing, economic, and community development C89 D89 BØ1 7. Airports B94 C94 D94 8. Mass transit rail and/or bus system C89 D89 B89 9. Grants received for transportation B89 ALL OTHER (From State – code C89; From Federal Government – Code B89) — Include in the appropriate box, receipts from various payments such as — C89 D89 a. Parks and recreation (BOR or HUD) D89 B89 \$6,897 b. Public safety D89 B89 c. Job training D89 B89 C89 d. Library grants C89 D89 B89 Other -Specify C89 D89 889 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. 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 cents) 2. Other sales and service revenue - Gross receipts Amount (Omit cents) 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. parent government. \$164,806 a. Water supply system \$96,314 a. Sewerage charges A92 A81 b. Electric power system \$76,739 b. Refuse collection charges A93 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 A36

other governments.

A94

c. Gas supply system

d. Transit

Part IB 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. Amount (Omit cents) 5. Interest earnings — Interest received on all deposits and investment holdings of your Amount (Omit cents) 2. Other sales and service revenue — Continued U2Ø government and its agencies excluding earnings of any employee pension fund. d. Recreation charges (swimming, golf, auditoriums, \$1,140 AØ1 Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2. U4Ø e. Airports - Include rentals and gross sales of \$900 gas and oil. A6Ø U41 7. Royalties - Compensation or portion of proceed f. Parking facilities (parking lots, garages, from extraction of natural resources such as oil. A5Ø บงิ 8. Fines and forfeitures - (City or town \$165.844 share only) q. Municipal housing project rentals (gross) A89 \$44,349 9. Private donations \$83,539 Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, h. Ambulance services AØ3 i. Miscellaneous commercial activities (cemeteries) \$4,115 above, except tax and intergovernmental revenues, Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund. A89 \$41,426 Other (including miscellaneous fee collections) 3. Special assessments — Compulsory contributions and reimbursements 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 UØI a. MISC FEES \$10,365 b. INSURE OK SUBSIDY \$17,716 Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments. TOTAL miscellaneous other revenue Sum of items 10a-10c. \$28,081 DIRECT EXPENDITURES BY PURPOSE AND TYPE coverage, etc. Exclude: (1) capital outlay (report in columns (c) and (d)); and (2) amounts paid to other governments (report in part III). Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported **Column (b)** — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services. 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 **Column (c)** — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc. EXPENDITURES BY PURPOSE AND TYPE CAPITAL OUTLAY PURPOSE Operations and Purchase of land. Personal services maintenance Construction equipment, and structures (d) E23 F23 G23 **GOVERNMENTAL ADMINISTRATION** 1. 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). F25 G25 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). E25 \$25,833 Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel. E29 F29 F29 G29 \$85,935 \$124,801 G79 HEALTH AND WELFARE E79 E79 F79 4. Social services G36 E36 F36 5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7 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 F77 C77 Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons. 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. G32 F32 E32 E32 G44 F44 TRANSPORTATION E44 E44 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. \$8,978 F45 G45 E45 Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis E45 FØ1 GØ1 EØ1 EØ1 11. Municipal airports Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters) E6Ø F6Ø G6Ø F62 PUBLIC SAFETY 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).

14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.

G24

\$34,772

\$114,961

E24

\$63,771

\$11,227

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continu	neq								
		E.	XPENI	DITURES BY	PURP	OSE AND TY			
Bushoos	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,	EØ4		EØ4		FØ4		GØ4		
correction and rehabilitation of adults or juveniles. 16. Other corrections — Probation and parole activities – But	EØ5		EØ5	·····	FØ5		GØ5		
exclude "lock-up" operations (report in item 15). 17. Protection inspection and regulation, n.e.c. — Regulation of private	E66		E66		F66		G66		
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.									
AMBULANCE 18. All expenditures for city operated or subsidized ambulance services	E32	\$198,690	E32	\$50,349	F32		G32	\$24,03	
CULTURE AND RECREATION	E61	Ψ100,000	E61	Ψοσ,στο	F61		G61	42.,00	
 Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos. 				\$14,341		\$7,964			
 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		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.).	E91		E91		F91		G91		
a. Water supply system	-	\$71,015	500	\$99,420	F05		600	\$68,23	
b. Electric power supply	E92		E92		F92		G92		
c. Gas supply system	E93		E93		F93		G93		
d. Transit system	E94		E94		F94		G94		
Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage	E8Ø	607.000	E8Ø	#40 00F	F8Ø		G8Ø		
disposal plants f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	\$27,000	E81	\$13,285 \$70,796	F81		G81		
INTEREST ON DEBT									
 Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. Water supply system 			191						
b. Electric power supply			192						
			193						
c. Gas supply system			194						
d. Transit system			189						
e. All interest not covered by items 19a through 19d 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.	Ē								
 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	\$1,200	F89		G89		
d. Cemetery operations and maintenance	EØ3		EØ3	\$250	FØ3		GØ3		
	EØ3		EØ3	ΨΣΟΟ	FØ3		GØ3		
e. Miscellaneous commercial activities Other — Specify	E89		E89		F89		G89		
f								·····	
g								·····	
h.									

Please detail all payn basis — e.g., for host	pital care, highways, so lumn (b) of part II.) <i>En</i>	overnments for servi	oort, etc. (Such am	ounts should be exclu	rsement or cost-sharin ded from expenditure to other governments	Ŧ	
ltem	Type of recipien government(s) (County, State, school districts, etc.)	Amount		ltem		Amount (Omit cents)	
	(a)	(b)			etc.) (a)	(b)	
1.			5.				
2.			6.				
•			7.				
art IV SALARIES, WAGES,	AND FORCE ACCOU	UNT	[8.		Amount (C	Omit cents)	
Report the total exper well as any salaries a	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 \$ 471,931		
 Long-term debt — Bonds, mor or of particular agencies. When an advance refunding ha reported as retired in the year o 	s resulted in a legal or	an in-substance de	feasance, the debt	may be considered e			
			AMOUNT,	BY PURPOSE (Omit of	cents)		
	0.44	DURING F	ISCAL YEAR	1			
	Outstanding at beginning of fiscal year	Issued Retired			Outstanding total (a) plus (b) minus (c)	(a) plus (b)	
	(a)	(b)	(c)		(d)		
a. Sewer debt	190	290	39U	49U		\$ (
b. Water supply system debt	19U	29U	39U	49U		\$ (
c. Electric power system debt	19U	290	39U	49U		\$ (
d. Gas supply system debt	19U	290	390	49U		\$ (
	19U	29U	39U	49U		\$ (
Transit Industrial revenue and	19T	24T	34T	44T			
pollution control debt	19U	29U	39U	490		\$ (\$ (
g. All other purposes Short-term (interest-bearing) deb	t — Tay anticination n	notes hand anticinat	ion notes		Amount (Omit cents)		
interest-bearing warrants, and ot accounts payable and other non-	her obligations with a	term of one year or	less — Exclude		61V		
a. Amount outstanding at beginn	ing of fiscal year				0414		
b. Amount outstanding at end of				······································	64V		
Report separately for a investments in Federal all investments in Federal all investments at carry housing and industrial Assets obtained and h reported herein.	each of the three types Government, Federal ring value. Include in the financing loans. Exclu-	s of funds listed belo l agency, State and the sinking fund total de accounts receiva	local government, I any mortgages ar ible, value of real p	and non-governmenta nd notes receivable he property, and all non-se	al securities. Report ald as offsets to ecurity assets.		
	Type of fund				Amount at end of fiscal year (Omit cents)		
. Sinking funds — Reserves held sinking fund and revenue bond re of long-term debt.	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		
t. Bond funds — Unexpended pro	ceeds from sale of G.	O. and revenue bon	d issues held		W31		
All other funds except employee retirement funds					W61	\$ 517,171	

4. Retirement systems — Single employer plans only

Remarks				
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Part VII AUDITOR INFORMATION	<u> </u>	<u>-</u>		
NOTE — This report will not be considered complete unless an a statements included in certain prescribed forms" is attached to the in AR Section 300 of the AICPA Professional Standards in prepar	accompanying e report. The ring such com	"accountants com municipality's audi pilation report.	pilation report on financial tor should follow the guidelines	
Auditor's firm name	······································	· · · · · · · · · · · · · · · · · · ·		
RAHHAL HENDERSON WILLIS PLLC			TELEPHONE	
Address — Number and street 100 E STREET SW SUITE 100	dress — <i>Number and street</i> 00 E STREET SW SUITE 100			
City	State	ZIP Code	Area Number code	Extension
ARDMORE Name of contact person/Email	ОК	73401	(580) 223-6454	
RHEBA@RHJCPAS.COM				