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January 10, 2017

Office of the State Auditor and Inspector  
State of Oklahoma  
2300 North Lincoln Boulevard, Room 100  
Oklahoma City, Oklahoma 73105

Management is responsible for the accompanying financial statements and supporting information of the City of Chandler, Oklahoma, as of and for the year ended June 30, 2016, 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.

**Other Matters**

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 State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

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<p><b>DUE DATE:</b> Six months after Fiscal-Year-End</p> <p style="text-align: center;"><b>IMPORTANT</b></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>6-30-2016</u>. 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 <a href="http://www.sai.ok.gov">www.sai.ok.gov</a>.</p>	<p><b>OFFICE OF THE STATE AUDITOR AND INSPECTOR</b> <b>STATE OF OKLAHOMA</b> <b>GARY JONES, AUDITOR AND INSPECTOR</b> <b>ANNUAL SURVEY OF CITY AND TOWN FINANCES</b></p>
<p><b>RETURN TO</b> Office of the Auditor and Inspector State of Oklahoma at <a href="http://www.sai.ok.gov">www.sai.ok.gov</a></p>	<p><b>CITY OF CHANDLER</b></p> <p>Name <u>414 MANVEL</u></p> <p>Address <u>CHANDLER</u> <u>OK</u> <u>74834</u></p> <p>City State ZIP Code</p>

<b>Part I TAX REVENUES</b>			
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 \$112,414
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	T26
a. General sales tax	\$2,791,862	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.	\$5,661
b. Franchise fee or tax	T15 \$146,614	b. Other licensing and permits	T29
c. Cigarette tax	C30 \$33,317	4. Other — Specify	T99
d. Hotel/Motel	T19		

<b>Part IA INTERGOVERNMENTAL REVENUE</b>			
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 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		\$35,006	
2. Street and highways	C46 \$6,148	D46 \$22,759	B46
3. Health or hospital	C42	D42	B42
4. Grants received for water utilities	C81	D81	B81
5. Grants received for waste water utilities	C50	D50	B50
6. Grants received for housing, economic, and community development	C50	D50	B50
7. Airports	C80	D80	B80
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)	\$7,850		
b. Public safety	C89	D89 \$21,066	B89
c. Job training	C89	D89	B89
d. Library grants	C89 \$5,401	D89	B89
Other — Specify	C89	D89	B89
e. REAP		\$50,000	
f. ARTS COUNCIL	C89 \$2,500	D89	B89

<b>Part IB OTHER REVENUES — Other than tax and intergovernmental revenues</b>			
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 \$921,522	a. Sewerage charges	A82 \$244,944
b. Electric power system	A92	b. Refuse collection charges	A81 \$500,184
c. Gas supply system	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 other governments.	A36
d. Transit	A94		

**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.

2. Other sales and service revenue — Continued		Amount (Omit cents)	5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.		Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	A81	\$190,607	U20		\$14,501
e. Airports — Include rentals and gross sales of gas and oil.	A21	\$39,505	U40		\$17,848
f. Parking facilities (parking lots, garages, parking meters)	A82		U41		
g. Municipal housing project rentals (gross)	A50		U30		\$69,353
h. Ambulance services	A89	\$451,432	U50		
i. Miscellaneous commercial activities (cemeteries)	A23	\$13,897	9. Private donations		
j. Other (including miscellaneous fee collections)	A89		10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items 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.		
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 page 1.		U01	a. MISCELLANEOUS		\$231,249
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.		U11	b. FIRE RUNS		\$13,487
			c.		
			TOTAL miscellaneous other revenue Sum of items 10a–10c.	U99	\$244,716

**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 income taxes, employee contributions for Social Security or retirement

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

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.

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
<b>GOVERNMENTAL ADMINISTRATION</b>	E23	E23	F23	G23
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).				
2. 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	E25	F25	G25
	\$52,619	\$15,053		
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29	E29	F29	G29
	\$177,413	\$167,740		
<b>HEALTH AND WELFARE</b>	E79	E79	F79	G79
4. Social services				
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36	E36	F36	G36
6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 8, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.				
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	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
<b>TRANSPORTATION</b>	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.				
	\$135,633	\$170,299		\$50,000
10. 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	E01	E01	F01	G01
		\$359,819		
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E60	E60	F60	G60
<b>PUBLIC SAFETY</b>	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).				
	\$565,414	\$124,123		\$16,776
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.	E24	E24	F24	G24
	\$638,502	\$98,410		\$4,290

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE -- Continued				
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
<b>PUBLIC SAFETY -- Continued</b>				
15. Correction institutions -- Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E04	E04	F04	G04
16. Other corrections -- Probation and parole activities -- But exclude "lock-up" operations (report in item 15).	E05	E05	F05	G05
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.	E06	E06	F06	G06
	\$58,331	\$7,939		
<b>AMBULANCE</b>				
18. All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32
	\$54,513	\$154,657		
<b>CULTURE AND RECREATION</b>				
19. Parks, cultural activities, and other recreation -- Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E01	E01	F01	G01
	\$231,498	\$248,393		\$10,350
20. Libraries -- Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	E02	E02	F02	G02
	\$94,786	\$18,828		\$5,401
<b>UTILITIES</b>				
21. Gross expenditure for utility systems operated by your government. <i>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.).</i>				
a. Water supply system	E01	E01	F01	G01
	\$494,285	\$649,790		\$95,586
b. Electric power supply	E02	E02	F02	G02
c. Gas supply system	E03	E03	F03	G03
d. Transit system	E04	E04	F04	G04
e. Sewers and storm sewers -- Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E00	E00	F00	G00
	\$122,873	\$220,548		
f. Solid waste and landfill -- The collection and disposal of garbage and landfill operations	E01	E01	F01	G01
		\$286,710		
<b>INTEREST ON DEBT</b>				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		I01		
		\$169,647		
b. Electric power supply		I02		
c. Gas supply system		I03		
d. Transit system		I04		
e. All interest not covered by items 19a through 19d		I09		
<b>ALL OTHER EXPENDITURES</b>				
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.  <i>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.</i>				
a. Housing and community development -- Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	F50	G50
b. Economic development	E50	E50	F50	G50
c. Civil defense	E09	E09	F09	G09
d. Cemetery operations and maintenance	E03	E03	F03	G03
		\$34,121		
e. Miscellaneous commercial activities Other -- Specify <input checked="" type="checkbox"/>	E03	E03	F03	G03
f. EMERGENCY MANAGEMENT	E00	E00	F00	G00
	\$26,507	\$4,293		
g.				
h.				

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.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
1.			5.		
2.			6.		
3.			7.		
4.			8.		
Part IV SALARIES, WAGES, AND FORCE ACCOUNT					Amount (Omit cents)
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 \$ 1,711,160
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 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 (a)	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c) (d)	
		Issued (b)	Retired (c)		
a. Sewer debt	19U \$ 856,481	29U	39U \$ 42,000	49U	\$ 814,481
b. Water supply system debt	19U \$ 5,256,118	29U	39U \$ 640,000	49U	\$ 4,616,118
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	19U \$ 517,000	29U	39U \$ 26,000	49U	\$ 491,000
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.					Amount (Omit cents)
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 \$ 1,502,520
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 \$ 4,612,144
4. Retirement systems — Single employer plans only					

Remarks

**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

BRUCE G. LUTTRELL, CPA, PC

Address — *Number and street*

P.O. BOX 2173

City

STILLWATER

State

OK

ZIP Code

74076

TELEPHONE

Area  
code

Number

Extension

405-743-1040

Name of contact person/Email