



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City Council and Management of
City of Bethany, Oklahoma

We have compiled the annual survey of city and town finances (form SA&I 2643) of the City of Bethany, Oklahoma for the year ended June 30, 2011, in the accompanying prescribed form. We have not audited or reviewed the survey included in the prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the State Auditor and Inspector of Oklahoma.

Management is responsible for the preparation and fair presentation of the survey in the form prescribed by the State Auditor and Inspector of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the survey.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are not material modifications that should be made to the financial statements.

The survey included in the accompanying prescribed form is in accordance with the requirements of the State Auditor and Inspector of Oklahoma and is not intended to be a presentation in accordance with accounting principles generally accepted accounting principles in the United States of America.

This report is intended solely for the information and use of the State Auditor and Inspector of Oklahoma and is not intended to be and should not be used by anyone other than this specified party.

HBC CPAs & Advisors

HBC CPAs and Advisors
June 11, 2013

DUE DATE: December 31, 2011 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. 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, 2011. See <i>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.</i> 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. For assistance in completing this report, please call the Office of the State Auditor at (405) 522-6400. When completed, please return this form to the Office of the State Auditor at the address below.		FORM SA&I 2643 (4-23-2004) OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES CITY OF BETHANY CITY CLERK 6700 NW 36TH STREET BETHANY, OK 73008	
RETURN TO	Office of the Auditor and Inspector State of Oklahoma P.O. BOX 700001 Oklahoma City, OK 73107		
Part I 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.			
	Item	Amount (Omit cents)	
1. Property taxes — General fund, building fund, and sinking fund	T01	117	d. Use tax
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		T99
a. General sales tax		4,101,719	239,652
b. Franchise fee or tax	T15	803,511	3. Licenses and permits Enter here licenses and inspection charges on occupations and businesses— for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses; and liquor licenses; business licenses; etc.
c. Hotel/Motel	T19	48,665	
			4. Other — Specify
			E-911 Tax
			T99
			8,873
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 Government.	
	Amount (Omit cents)		
Purpose for which received	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support—Total amts rec'd (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	82,144	0	0
2. Street and highways	174,244	0	115,893
3. Health or Hospital	0	0	0
4. Grants received for water and waste water utilities	0	0	0
5. Grants received for housing, economic, & community development	0	0	0
6. Airports	0	0	0
7. Mass transit rail and/or bus system	0	0	0
8. Grants received for transportation	0	0	0
9. ALL OTHER (From State - code C89; From Fed. Gov't. - Code B89) — Include in the appropriate box, receipts from various payments such as —	C89	D89	B89
a. Parks and recreation (BOR or HUD)	59,848	0	195,000
b. Public Safety	0	0	0
c. Job training	0	0	0
d. Library grants	0	0	0
Other - Specify	C89	D89	B89
e.	0	0	0
f.	0	0	0
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			
	Amount (Omit cents)		Amount (Omit cents)
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.	A91	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 exclude of amounts received from other governments.	A80
a. Water supply system	3,228,651	a. Sewerage charges	2,147,142
b. Electric power system	0	b. Refuse collection charges	2,084,509
c. Gas supply system	0	c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements.	A36
d. Transit	0	Exclude Medicaid and amounts for hospital purposes received from other governments.	0

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.)	A61	84,958	U20	310,848	
e. Airports — <i>Include rentals and gross sales of gas and oil.</i>	A01	0	6. Rents & royalties — <i>Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.</i>	U40	67,664
f. Parking facilities (parking lots, garages, parking meters)	A60	0	7. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and inter-governmental revenues. <i>Include fines & forfeits, donations from private sources, insurance adjustments, etc. Do NOT include: (1) proceeds from borrowing; (2) receipts from sale of security holdings; (3) transfer between funds or agencies of your gov't.; or (4) employee's contributions to, and interest earnings of, any employee pension fund.</i>	U99	1,518,907
g. Municipal housing project rentals (gross)	A50	0	a. TOTAL fines & forfeits (City or town share only)		
h. Ambulance services	A89	282,679	All Other — <i>Specify</i>		
i. Miscellaneous commercial activities	A03	0	b. Ins refunds-165,927; lease-146,829; Misc:113,115		425,871
j. Other (including miscellaneous fee collections)	A89	22,125	c. Reimb-49,467; asset sales-55,349; other:6,326		111,142
3. Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) <i>Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.</i>	U01	108,928	Total misc other revenue	U99	537,013
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11	0	Sum of items 7b and 7c →		

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.) & (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 & Maintenance (b)	CAPITAL OUTLAY	
			Construction (c.)	Purchase of land, equip. & structures (d)
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).	E23 212,571	E23 28,576	F23 0	G23 188,900
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 316,404	E25 39,108	F25 0	G25 4,981
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 525,081	E29 122,556	F29 0	G29 0
HEALTH AND WELFARE				
4. Social services	E79 0	E79 0	F79 0	G79 0
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 6.	E36 0	E36 0	F36 0	G36 0
6. Other hospitals — Payments to hospitals operated privately. <i>Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.</i>	0	E38 0	F38 0	G38 0
7. Health (other than hospitals) — All public health activities except provision of hospital care. <i>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.</i>	E32 0	E32 0	F32 0	G32 0
TRANSPORTATION				
8. Highways — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. <i>Exclude here and report in item 18f, street cleaning, expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 19e.</i>	E44 372,187	E44 170,363	F44 0	G44 206,696
9. Municipal airports	E01 0	E01 0	F01 0	G01 0
10. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	E60 0	E60 0	F60 0	G60 0
PUBLIC SAFETY				
11. 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. <i>Exclude highway engineering and planning (report in item 8)</i>	E62 2,959,600	E62 391,314	F62 0	G62 284,971
12. 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 1,689,543	E24 340,480	F24 0	G24 128,920

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services (a)	Operations & Maintenance (b)	CAPITAL OUTLAY	
			Construction (c.)	Purchase of land, equip. & structures (d)
PUBLIC SAFETY — Continued	E05	E05	F05	G06
13. Correction — Probation and parole activities - But exclude "lookup" operations (report in item 11).	0	0	0	0
14. 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
	0	0	0	0
AMBULANCE	E32	E32	F32	G32
15. All expenditures for city operated or subsidized ambulance services	0	0	0	0
CULTURE AND RECREATION	E61	E61	F61	G61
16. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	543,930	169,828	0	81,405
17. 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>	E52	E52	F52	G52
	0	0	0	0
UTILITIES				
18. Gross expenditures 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>	E91	E91	F91	G91
a. Water supply system	1,313,450	1,204,348	0	0
b. Electric power system	E92	E92	F92	G92
	0	0	0	0
c. Gas supply system	E93	E93	F93	G93
	0	0	0	0
d. Transit	E94	E94	F94	G94
	0	0	0	0
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	E80	E80	F80	G80
	140,317	1,001,525	0	0
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81	F81	G81
	840,785	334,134	0	0
INTEREST ON DEBT				
19. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		I91		
a. Water supply system		477,795		
b. Electric power system		I92		
		0		
c. Gas supply system		I93		
		0		
d. Transit		I94		
		0		
e. All interest not covered by items 19a through 19d		I89		
		0		
ALL OTHER EXPENDITURES				
20. 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; judgements 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
	286,227	12,670	0	1,587
b. Economic development	E89	E89	F89	G89
	0	0	0	0
c. Civil defense	E89	E89	F89	G89
	0	0	0	0
d. Cemetery operations and maintenance	E89	E89	F89	G89
	0	0	0	2,225
Other — Specify	E89	E89	F89	G89
e. General Gov't.	0	0	0	44,563
f.	0	0	0	0
g.	0	0	0	0
h.	0	0	0	0

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.		0	5.		0		
2.		0	6.		0		
3.		0	7.		0		
4.		0	8.		0		
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 9,200,095		
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. Include revenue and non-guaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)). When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, report 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 © (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
			Issued (b)	Retired (c)		Revenue and non-guaranteed bonds (e)	Guaranteed bonds (f)
a. Sewer debt		19X 0	29X 0	39X 0	44X 0	41X 0	41X 0
b. Water supply system debt		19A 14,553,876	29A 230,730	39A 859,958	44A 13,924,648	41A 13,924,648	41A 0
c. Electric power system debt		19B 0	29B 0	39B 0	44B 0	41B 0	41B 0
d. Gas supply system debt		19C 0	29C 0	39C 0	44C 0	41C 0	41C 0
e. Transit		19D 0	29D 0	39D 0	44D 0	41D 0	41D 0
f. Industrial revenue and pollution control debt		19T 0	24T 0	34T 0	44T 0	41T 0	41T 0
g. All other purposes		19X 0	29X 0	39X 0	44X 0	41X 0	41X 0
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	31,392	
b. Amount outstanding at end of fiscal year					64V	0	
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. Repo 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	65,039	
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement					W31	0	
3. All other					W61	10,299,087	
All other funds except employee retirement funds						10,299,087	
4. Retirement systems — Single employer plans only						0	

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 in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

HBC CPAs & Advisors

Address -- Number and street

1401 Health Center Parkway

TELEPHONE

City

Yukon

State

OK

ZIP Code

73099Area
Code**405**

Number

848-7797

Extension

Name of contact person

Lonnie Heim, Partner