

Certified Public Accountant

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Mayor and Members of the City Council City of Bristow Bristow, Oklahoma

We have compiled the accompanying form SA&I 2643 - Annual Survey of City and Town Finances of the City of Bristow, Oklahoma, June 30, 2017 included in the accompanying prescribed form. We have not audited or reviewed the accompanying Form, and, accordingly, do not express an opinion or provide any assurance about whether the accompanying form is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the accompanying Form SA&I 2643 - Annual Survey of City and Town Finances in accordance with the requirements of the Office of the State Auditor and Inspector of the Sate of Oklahoma, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial information included in this Form.

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 included in this Form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Form.

The accompanying Form SA&I 2643 - Annual Survey of City and Town Finances is presented in accordance with the requirements of the Office of the State Auditor and Inspector of the State of Oklahoma, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

Ralph Osborn

Ralph Osborn Certified Public Accountant December 12, 2017

FORM SA&I 2643 (8-29-2017)

DUE DATE: Six months after Fiscal-Year-End									2017	
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. Section17-105.1 of Title 11. SSARS 193.27 requires an accountant's compilation report to accompany this form.		OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES								
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 2017. 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			City of Bristow							
document. 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		_{Name} 110 West 7th Street								
League, public interest groups, State and Federal agencies and When completed, <i>please file electronically at www.sai.ok.go</i>		Address Bristow OK						74010		
		_						Code		
RETURN Office of the Auditor and Inspector TO State of Oklahoma at www.sai.ok.gov										
Part I TAX REVENUES Items 1–3 — Report collections from all taxes	imposed by y	our gov	vernment. Include c	urrent	and delinquent	t amoun	ts, penalties,	and in	terest.	
Do not include receipts from service charges,	Amount (Omi		interest earnings, i	Item					unt (Omit cents)	
1. Property taxes — General fund, building fund,	TØ1							TØ9	\$100 F00	
and sinking fund 2. Local sales taxes — Taxes on goods and services,	TØ9	_	 e. Use tax 3. Occupation an 	d bus	iness licensing	and pe	ermits	T28	\$160,598	
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.		1,481	 Occupation and business licensing 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; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; tags; animal tags; vending 							
b. Franchise fee or tax	^{T15} \$180),384	b. Other licen	•			,	T29	\$22,058	
c. Cigarette tax	C30),365	4. Other - Spec	•	-			Т99		
d. Hotel/Motel	^{T19} \$6	6,329								
Part IA INTERGOVERNMENTAL REVENUE Report all amounts received by your government from othe										
including grants, shares of taxes imposed by other governm lieu of taxes and reimbursements for services performed fo governments, excluding loans. Also exclude here and repor Revenues" in part I, any taxes imposed by your governmen collected for it by another government.	r other t as "Tax	is in	State (other than a wholly or in part fro Column (c) — Re Government.	om Fe	deral grants to t	the State				
							t (Omit cents)	Erc	m Federal	
Purpose for which rec	eived			F	rom State (a)		other local ernments (b)	Go	directly)	
General support — Total amounts received (as per capit without restrictions as to particular programs or purposes 1. Alcoholic beverage tax			s, etc.)	C3Ø		D3Ø	\$25,259	B3Ø		
2. Street and highways				C46 C42	\$7,698	D46 D42	\$29,391	B46 B42		
3. Health or hospital				C42		D42		B91		
4. Grants received for water utilities				C8Ø		D8Ø		B8Ø		
5. Grants received for waste water utilities			C5Ø		D5Ø		B5Ø			
6. Grants received for housing, economic, and communi	nt		C89		D89		BØ1	•		
7. Airports				C94		D94		B94	\$221,497	
8. Mass transit rail and/or bus system				C89		D89		B89		
 Grants received for transportation 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	\$564,778	D89		B89		
c. Job training				C89		D89		B89		
d. Library grants		C89	\$3,343	D89		B89				
Other –Specify				C89		D89		B89		
e				C89		D89		B89		
f. Part IB OTHER REVENUES — Other than tax and	intergovernn	nental i	revenues							
Enter below amounts of the stated types of r fiscal year. Be sure to include revenues of al	evenue (net of	f refund	ls and interfund tra				ernment duri	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 parent government. 	Amount (Omi		 Other sales an from sales, re other charges utility receipts 	nd serv entals, s for m s (carri	·	- Gross assessm es, asid ind excli	nents, and e from usive of	Amo A8Ø	unt (Omit cents)	
a. Water supply system	\$970),194	a. Sewerage						\$385,203	
b. Electric power system	A92		b. Refuse co					A81	\$527,020	
	A93		c. Hospital cl	harges	received on b			A36	<i>2021,020</i>	
c. Gas supply system d. Transit	insurance	e-type a	he Medicare p arrangements. <i>r hospital purp</i> nts.	Exclude	e Medicaid					

Other selection data data data data data data data dat		_	exceptions not					unt (0!/
 2. Other sales and service revenue — Continued d. Recreation charges (swimming, golf, auditoriums, etc.) 	Amount (Omit cents) A61 \$15,916		Interest earni deposits and i government a earnings of ar	nvestment nd its ager	holdings icies excl	of your uding	Amou U2Ø	unt (O <i>mit cent</i> : \$15,39
 e. Airports — Include rentals and gross sales of gas and oil. 	AØ1 \$20,207		Rents — Exc. rental revenue services in ite	e reported i			U4Ø	\$13,57
 f. Parking facilities (parking lots, garages, parking meters) 	A6Ø	7.	Royalties — (from extraction			rtion of proceed as such as oil.	U41	
g. Municipal housing project rentals (gross)	A5Ø	8.	Fines and for share only)	feitures —	· (City or	own	U3Ø U5Ø	\$149,3
	A89	<u> </u>	Private donat				0.50	\$436,3
 h. Ambulance services i. Miscellaneous commercial activities (cemeteries) 	AØ3 A89		government ar above, except Include insura- include: (1) pro	nd its agen tax and int nce adjusti pceeds froi	cies not c tergovern ments, etc m borrow	ing; (2) receipts		
j. Other (including miscellaneous fee collections) 3. Special assessments — Compulsory contributions	\$30,726 UØ1	5	or agencies of contributions t	your gove	rnment; c	between funds r (4) employee's ngs of, any		
and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include			a. PWA (In		enalties	and Fees)		\$53,02
proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.			b. General				<u> </u>	\$87,60
I. Receipts from sale of property — Amounts from	U11		c. Fire				U99	\$113,5 <i>°</i>
sale of realty, other than by tax sales, including property sold to other governments.			TOTAL misce Sum of items		ther reve	enue 🕨		\$254,2
Please note that payments made to other governments (Ste should NOT be included in amounts reported here, but shou at part III. Enter below all amounts expended during the fiscal year for (net of interfund transfers). Be sure to include expenditures than the exceptions noted in the instructions on the first page Column (a) — Gross salaries and wages without deduction	te or local) Ild be reported the purposes listed of all funds other e. of withholdings for	(2) Co for Co	l umn (b) — En supplies, mater	o other gov ter in the ap ials, and co port constru	ernments opropriate ntractual s	tlay (report in colum (report in part III). functional category services. ays from all sources	direct ex	penditure
income taxes, employee contributions for Social Security or	retirement	pro	ceeds, assessn					
			E	XPENDITU	RE2 BI	PURPOSE AND T		AY
PURPOSE		Pers	sonal services	Operatio mainte		Construction	Purc equ	hase of lar ipment, an
			(a)	(b)	(c)		(d)
 Financial administration — Office of the finance dire comptroller, treasurer, tax assessment and collection, accounting and purchasing services, budgeting, etc. (related data processing, information technology). 	central	E23	\$59,428	E23	\$750	F23	G23	
 Judicial and legal — All municipal court-re including juries, probate officials, prosecutors, public municipal attorneys, and legal departments. Exclude p parole (report in item 16). 	lefenders,	E25	\$36,241	E25	-	F25	G25	
 Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, re 	ecorder.	E29		E29		F29	G29	
planning, zoning, and personnel.		E79	\$285,945	5 E79	91,431	F79	G79	\$34,8
4. Social services								
 Own hospitals — Construction and operation of hosp government. Nursing homes are to be reported in iter Other hospitals — Payments to hospitals operated p 	n 7.	E36		E36		F36	G36	
here and report in item 6, any payments under public Report payments to hospitals operated by other gover	welfare programs.							
 Welfare institutions — Construction and operation of and welfare institutions by your government for veteral persons. 		E77		E77		F77	G77	
8. Health (other than hospitals) — All public health ac provision of hospital care. Include environmental heal regulation and inspection, water and air pollution con control, and inspection of food handling establishmen public health nursing, vital statistics collection, and all performed directly by the public health department. R payments under public welfare programs.	th activities; health rol, mosquito ts. Also include other services	E32		E32	\$5,940	F32	G32	\$313,90
RANSPORTATION 9. Highways — Construction and maintenance of munic sidewalks, bridges. Also includes street lighting, snov highway engineering, control, and safety. Exclude he item 21f, street cleaning expenditure. Include in part	removal, and re and report in	E44		E44	\\\	F44	G44	
to the State or county for highway purposes. Report i highway debt in item 22e.	nterest on	-	\$232,922		18,293	5.0		\$16,3
 Toll highways and facilities — Operation and maintee highways, roads, and bridges operated on fee or toll l 	nance of basis	E45		E45		F45 FØ1	G45 GØ1	
11. Municipal airports		EØ1			14,680			\$247,73
 Parking facilities — Municipal garages, parking lots, purchase and maintenance of meters (including on-st 	etc., and all reet meters)	E6Ø		E6Ø		F6Ø	G6Ø	
UBLIC SAFETY 3. Police — Include municipal police agencies for prever or reducing crime; coroners, medical examiners; spec	nting, controlling, ial police for	E62		E62		F62	G62	
highways, tunnels, bridges, and vehicular control; veh activities; and traffic control and safety activities. <i>Excl</i>	ude highway		045 050	A	22 000			C 4 4 C C
 nignways, tunnels, ordges, and venicular control, ver activities, and traffic control and safety activities. Excl engineering and planning (report in item 9). 4. Fire — All costs incurred for firefighting and fire preve 	ude highway	E24	\$915,953	\$1 E24	33,660	F24	G24	\$146,9

	EXPENDITURES BY PURPOSE AND TYPE							
PURPOSE					CAPITAL OUTLAY			
		Personal services		erations and aintenance	Construction	Purchase of lan equipment, and structures		
PUBLIC SAFETY — Continued	EØ4	(a)	EØ4	(b)	(c) FØ4	(d) GØ4		
 Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles. 	2.04		204					
 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 services	E32		E32		F32	G32		
 CULTURE AND RECREATION Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos. 	E61	\$96,145	E61	\$34,538	F61	G61		
20. 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	\$117,409	E52	\$46,019	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		\$480,664	E91	\$438,752	F92	\$1,267,08		
b. Electric power supply								
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 disposal plants 	E8Ø	¢04 700	E8Ø	¢00 700	F8Ø	G8Ø		
 f. Solid waste and landfill — The collection and disposal of garbage and landfill operations 	E81	\$91,733	E81	\$92,730 \$495,655	F81	G81		
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			192	\$328,099				
b. Electric power supply			193					
c. Gas supply system			193					
d. Transit system			194					
e. All interest not covered by items 19a through 19d			109	\$42,800				
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	\$67,470	EØ3 EØ3	\$13,601	FØ3 FØ3	GØ3 GØ3		
e. Miscellaneous commercial activities	203		EØ3		1.203	593		
Other — Specify 📈	E89		E89		F89	G89		
f. Animal Control		\$50,064		\$5,044				
g. <u>Senior Citizens</u>		\$446		\$7,030				
h. Inspector		\$49,012		\$1,619				

FORM SA&I 2643 (8-29-2017)

ltem	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount <i>(Omit cents)</i> (b)	It	Item		Amo (Omit
1.			5.			
2.			6.			
3.			7.			
-						
4. Part IV SALARIES, WAGES	, AND FORCE ACCOU		8.		Amount (O	mit cents
Report the total expe	nditure for salaries and and wages paid on force	wages included in		as	^{zøø} \$ 3,092,161	
When an advance refunding h reported as retired in the year	as resulted in a legal or of defeasance and shou	an in-substance de uld not be reported l	herein in subsequent	years.		
				PURPOSE (Omit o	ents)	
	Outstanding at beginning of fiscal		Retired	-	Outstanding total (a) plus (b) minus (c)	
	year (a)	lssued (b)	(c)		(d)	
a. Sewer debt	^{19U} \$ 7,749,752	29U	^{39U} \$ 399,896	49U		\$7,
b. Water supply system debt	19U	29U	39U	49U		
c. Electric power system debt	19U	29U	39U	49U		
d. Gas supply system debt	19U	29U	39U	49U		
e. Transit	19U	29U	39U	49U		
 Industrial revenue and pollution control debt 	19T	24T	34T	44T		
g. All other purposes	^{19U} \$ 1,380,000	29U	^{39U} \$ 330,000	49U		\$1,
2. Short-term (interest-bearing) de interest-bearing warrants, and	other obligations with a	term of one year or	tion notes, less — <i>Exclude</i>		Amount (O	mit cents
accounts payable and other no a. Amount outstanding at begin	0 0	ations.				
b. Amount outstanding at end	of fiscal year				64V	
Report separately for investments in Feder all investments at ca <i>housing and industria</i>	MENTS HELD AT END each of the three types al Government, Federa rrying value. Include in a financing loans. Exclu held pursuant to an adu	s of funds listed below agency, State and the sinking fund tota ade accounts receive	ow, the total amount I local government, a al any mortgages and able, value of real pro	nd non-governmenta I notes receivable he operty, and all non-se	al securities. Report eld as offsets to ecurity assets.	
	Туре	of fund			Amount at end (Omit	l of fisca <i>cents)</i>
 Sinking funds — Reserves he sinking fund and revenue bond of long-term debt. 	ld for redemption of lon related accounts and a	g-term debt. All cas ny other reserves h	h held for statutory eld for redemption		WØ1	\$ 2,
 Bond funds — Unexpended p pending disbursement 	proceeds from sale of G	.O. and revenue bo	nd issues held		W31	\$
penang diobarooment					W61	¢o
						\$2,
3. All other funds except employe	e retirement funds					

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Remark	5			
Part VII				
	NOTE — This report will not be considered complete unless an according statements included in certain prescribed forms" is attached to the report of the AICPA Professional Standards in preparing	ompanying eport. The	g "accountants compi municipality's auditor	lation report on financial r should follow the guidelines
	in AR Section 300 of the AICPA Professional Standards in preparing	g such con	npilation report.	-
Audit	or's firm name			
Ra	lph Osborn CPA			
	ess — Number and street			TELEPHONE
PC	Box 1015			Area Number Extension
City		State	ZIP Code	_ code
Bris	stow	ок	74028	918-367-2208
Nam	e of contact person/Email			
Ral	ph Osborn, CPA / osborncpa0487@sbcglobal.net			

FORM SA&I 2643 (8-29-2017)

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 2017 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

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.

 ${\rm Hospitals}$ — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Carnegie	Carnegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
El Reno	
Fairview	Fairview Regional Medical Center Authority
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
	Norman Regional Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Pawnee	Pawnee Municipal Hospital
Tahleguah	Tahleguah City Hospital
	Watonga Municipal Hospital
-	- · ·