2022 DUE DATE: December 31, 2022 FORM **SA&I 2643 IMPORTANT** OFFICE OF THE STATE AUDITOR AND INSPECTOR This report is to be compiled by your auditor from the audited financial STATE OF OKLAHOMA statements of the municipality as required by Oklahoma Statutes, Section CINDY BYRD, AUDITOR AND INSPECTOR This report details the funds available to the municipality and the use of ANNUAL SURVEY OF CITY AND TOWN FINANCES those funds including information relating to the duly constituted authorities of the muncipality (public trusts, etc.) for the fiscal year ending June 30, 2022. 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. This report, principally for planning purposes at the local, State, and **CITY OF CATOOSA** national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies **CITY MANAGER** and universitities. For assistance in completing this report, please call the Office of the P.O. BOX 190 State Auditor at (405) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below **CATOOSA, OK 74015** Office of the Auditor and Inspector RETURN State of Oklahoma то 2300 North Lincoln Blvd. Room 100 State Capitol Oklahoma City, OK 73105 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 Amount (Omit cents) Amount (Omit cents) Item 1. Property taxes — General fund, building fund. 12,335 1,453,433 and sinking fund d. Use tax 2. Local sales taxes — Taxes on goods and Occupation and business T09 licensing and permits
Enter here licenses and inspection charges services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed on occupations and businesses- for examp by your government; shares of taxes imposed by another government are to be reported under part inspection of restrooms, restaurants, and food nanufacturing plants; food handler permits 1A below permits; plumbing permits; taxicab 8.388.743 icenses; tags; animal tags; vending a. General salex tax icenses; and liquor licenses; business T15 360,977 b. Franchise fee or tax 103,923 b. Other licensing and permits Г19 T29 C. Cigarette tax 4. Other — Specify 0 509,314 d. Hotel/Motel INTERGOVERNMENTAL REVENUE Report all amounts received by your government from other governments, Column (a) — Report all amounts your government received from the including grants, shares of taxes imposed by other governements, payments in State (other than as collection fees), including any amounts financed lieu of taxes and reimbursements for services performed for other governments. wholly or in part from Federal grants to the State. 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 Column (c) — Report only amounts received directly from the Federal Amount (Omit cents) From other local From Federal Purpose for which received From State aovernments Government (directly) © (a) (b) General support—Total amts rec'd (as per capita grants, shared taxes, D30 etc.) without restrictions as to particular programs or purposes to be financed 1. Alcoholic beverage tax 0 79,565 2. Street and highways 13.268 54.026 0 C46 D46 B46 3. Health or Hospital 0 **0** _{D42} **0** _{B42} C42 4. Grants received for water utilities **0** D91 **0** |_{B91} 0 5. Grants received for waste water utilities 0 0 0 C91 D91 B91 6. Grants received for housing, economic, & community development 0 O 0 D50 B50 **0** D89 7. Airports 0 0 C89 B89 8. Mass transit rail and/or bus system 0 0 0 C94 D94 B94 9. Grants received for transportation 0 0 0 C89 D89 10. ALL OTHER (From State - code C89; From Fed. Gov't. - Code B89) C89 D89 Include in the appropriate box, receipts from various payments such as a. Parks and recreation (BOR or HUD) 0 O 0 b. Public Safety 8,263 0 0 C89 D89 RRG c. Job training 0 0 D89 d. Library grants 0 n 13,477 Other - Specify C89 D89 e. ARPA 0 0 607,189 f. O _{D89} 0 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 1. Utility sales revenue — Gross receipts of any Amount (Omit cents) 2. Other sales and service revenue - Gross Amount (Omit cents) water, electric, gas or transit systems operated by your governement, from utility sales and charges. receipts from sales, rentals, maintenance assessments, and other charges for municipal Exclude any amounts paid to such utilities by the ervices, aside from utility receipts (carried in tem 1) and excluse of amounts received from parent government. other governments.

• purposes received from other governments
No assurance is provided.

755,989

0

A92

493

a. Sewerage charges

b. Refuse collection charges

or other insurance-type arrangements.

Exclude Medicaid and amounts for hospital

c. Hospital charges received on behalf of

ndividual patients under the Medicare program

1,468,193

0

0

a. Water supply system

b. Electric power system

c. Gas supply system

d. Transit

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	Amount (Omit cents)
	A61	received on all deposits and investment	U20
d. Recreation charges (swimming, golf, auditoriums		holdings of your government and its agencies	
etc.	46,046	excluding earnings of any employee pension fund.	291,984
	A01	6. Rents — Exclude housing, airport, and	U40
ending June 30, 2014. See supplementary instructions (covera		all other rental revenue reported from specific	
gas and oil.	0	municipal services in item 2.	0
f. Parking facilities (parking lots, garages, parking	A60	7. Royalties - Compensation or portion of	U41
meters)	0	proceed from extraction of natural resources such as oil.	0
g. Municipal housing project rentals (gross)	A50	8. Fines and forfeitures	U30
	0	(City or town share only)	61,270
h. Ambulance services	A89	9. Private donations	_{U50} 93,415
	0	10. Miscellaneous other revenue	
i. Miscellaneous commercial activities	A03	 Revenue of your government and its agencies 	
	0	not covered by items above, except tax and inter-	
j. Other (including miscellaneous fee collections)	A89	governmental revenues. Include fines & forfeits,	
	6,640	donations from private sources, insurance adjust-	
3. Special assessments — Compulsory	U01	ments, etc. Do NOT include: (1) proceeds from	
contributions and reimbursements from owners or		borrowing; (2) receipts from sale of security	
property benefited by improvements (streets, sewers,		holdings; (3) transfer between funds or agencies	
sidewalks, water extensions, etc.) Do not include		of your gov't.; or (4) employee's contributions to,	
proceeds from sales of special assessment bonds.		and interest earnings of, any employee pension fund.	U99
Report maintenance assessments under item 2 on		a. MISCELLANEOUS	20,060
page 1. 911 COLLECTIONS	0	b. CONTRIBUTIONS	0
4. Receipts from sale of property — Amounts	U11	c. ECONOMIC DEVELOPMENT	33,940
from sale of realty, other than by tax sales, including		Total misc other revenue	U99
property sold to other governments.	35,084	Sum of items 10a - 10c →	54,000

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.

 $\begin{tabular}{ll} \textbf{Column (c.)} & - & \text{Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc. \\ \end{tabular}$

Personal Services (a) 0	Operations & Maintenance (b) E23 0 E25	CAPITAL Construction (c.) F23 0 F25	D TYPE OUTLAY Purchase of land, equip. & structures (d) G23
(a) O	Maintenance (b) E23 0 E25	Construction (c.) F23 0	Purchase of land, equip. & structures (d)
(a) O	Maintenance (b) E23 0 E25	Construction (c.) F23 0	Purchase of land, equip. & structures (d)
(a) O	Maintenance (b) E23 0 E25	(c.) F23 0	land, equip. & structures (d)
(a) 0	(b) E23 0 E25	(c.) F23 0	structures (d)
0	E23 O E25	F23 0	(d) G23
0	E23 O E25	F23 0	G23
0	0 E25	0	
0	E25	F25	
0	0		020
		0	
			1 (
	E29	 	†
		F29	G29
	4 000 00-		070.07
638,983	1,239,925		272,970
	E79	F79	G79
0	0	0	
	E36	F36	G36
0	0	0	
0	0	0	(
			G77
0			977
			G32
	LUZ	1 52	002
n			1 (
		<u> </u>	
	E44	F44	G44
205 275	E74 252	452 500	40.00
•			19,869
			G45
U			
_		1 '	G01
0			1
	E60	F60	G60
0	0	0	
	E62	F62	G62
,665,482	261,612	0	44,43
	E24	F24	G24
947,151	149,826	0	47,659
	0 0 0 285,275 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0

DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued					
	工	EXP	ENDITURES BY	PURPOSE AND	
DUDDOCE		Personal		CAPITAL	
PURPOSE			Operations & Maintenance	Construction	Purchase of land, equip. &
		Services	Walliterlance	Construction	structures
		(a)	(b)	(c.)	(d)
PUBLIC SAFETY — Continued	E04		E04	F04	G04
15. Correction institutions — Operation of facilities for confinement, correction and		_	_		_
ending June 30, 2014. See supplementary instructions (coverage of this 16. Other corrections — Probation and parole activities - But exclude "lookup" operations	E05	0	E05	F05	G05
(report in item 15).		0	0	0	0
17. Protection inspection and regulation, n.e.c. — Regulation of	E66		E66	F66	G66
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.	E32	0	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services		0	74,268		28,655
CULTURE AND RECREATION	E61		E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf					
courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E52	81,941	107,051	F52	78,720
20 Libraria	Loz		E32	F 32	1932
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.		0	12,690		1,650
UTILITIES	+		12,030	•	1,030
21. Gross expenditures for utility systems operated by your government. Exclude interest (report in					
item 22); also exclude utility contributions to the parent government and deduct the cost of					L
providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91		E91	F91	G91
a. Water supply system	E92	132,135	875,893	F92	173,954 G92
b. Electric power system		0	0		0
as Electric perior system	E93		E93	F93	G93
C. Gas supply system		0	0	0	0
	E94		E94	F94	G94
d. Transit		0	0		0
	E80		E80	F80	G80
Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants		256,496	2,386,973	. 0	22,200
f. Solid waste and landfill — The collection and disposal of garbage and landfill	E81	230,430	E81	F81	G81
operations		0	o	0	o
INTEREST ON DEBT	\top				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations,			191		
as well as general obligations.					
a. Water supply system	+		I92	'	
b. Electric power system				,	
at Electric perior system	\top		193		
C. Gas supply system			0)	
	Т		194		
d. Transit			0)	
			189	.	
e. All interest not covered by items 22a through 22d ALL OTHER EXPENDITURES	+		61,099	1	
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;					
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.					
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.					
	E50		E50	F50	G50
a. Housing and community development — Gross expenditure for urban renewal,	1200				
slum clearance, municipal housing projets, and similar activities.	E89	0	E89	F89	G89
b. Economic development		0	2,134,862	. 0	0
·	E89		E89	F89	G89
c. INDUSTRIAL AUTHORITY	\perp	0	0		0
	E89		E89	F89	G89
d. Cemetery operations and maintenance	E03	0	E03	F03	G03
a Miscellaneous commercial activities -	E03	0	E03		
e. Miscellaneous commercial activities - Other — Specify	E89		E89	F89	G89
f. ANIMAL CONTROL		97,519	18,600		0
	\top			1	
g. COMMUNITY DEVELOPMENT	_	310,165	296,173	0	0
h TECHNOLOGY		00.445			
h. TECHNOLOGY		82,418	33,869		0
Page 3				FORM SA&I 2643	(revised 1/18/012 dh)

during the fiscal year.								
	Type of recipient					Type of recipient		
Item	government(s) (County, State,	Amount		Ite	em	1	(County, State,	Amount
10. 2044. See supplementary instructions (eq.	school districts, etc.)	(Omit cents)					stricts, etc.)	(Omit cents)
0, 2014 . See supplementary instructions (cov	(a)	(b)				(a)	(b)
		0	5.					0
•		0	6.					0
		o	7.					0
		0	8.					0
SALARIES, WAGES, AN	ID FORCE ACCOUNT		10.			A	mount <i>(Omit ce</i>	
	for salaries and wages inclu			t II, a	as	Z00		4,497,565
DEBT OUTSTANDING,	ges paid on force account co ISSUED, AND RETIRED general city or town do	- Report s		blig	ations of all	l l agencies d	of your	
Long term debt — Bonds, mortgage particular agencies. Include revenue assessments on property owners (coli guaranteed by your government if the: When an advance refunding has resu as retired in the year of defeasance ar	and nonguaranteed special a umn (e)). Report also genera se sources are insufficient (c lted in a legal or an insubstar	assessment b al obligations olumn (f)). nce defeasan	onds payal and any de ce, the deb	ble s ebt b ot ma	solely from ple acked by plea	dged earnings Iged resources	or special s but	
	1			AMO	OUNT, BY PU	RPOSE (Omit	cents)	
			BUBBL	0.51	0041.\/545			NG-TERM DEBT
		Outstanding at beginning	DURING	G FI	SCAL YEAR I	Outstanding total	Revene and	ANDING
		of fiscal year	Issued	t	Retired	(a) plus (b)	nonguaranteed	Guaranteed
		, , , , , , , , , , , , , , , , , , ,				minus ©	bonds	bonds
		(a)	(b)		©	(d)	(e)	(f)
O common de la la		19U	29U	_	39U			41U
a. Sewer debt		19U	29U	0	0	0	0	0
b. Water supply system debt		19U	29U	0	0	0	0	41U
c. Electric power system debt		190	29U	0	39U	0	0	0
d. Gas supply system debt		o		0	0	o	0	0
e. Transit		19U O	29U	0	39U 0	0	44U O	41U Q
Industrial revenue and		19T	24T		34T		44T	
f. pollution control debt		19U	29U	0	0	0	0	0
g. All other purposes		2,928,432		987	895,158	23,184,261	23,184,261	410
. Short-term (interest-bearing) de	bt − Tax anticipation notes,					<u> </u>	mount (Omit ce	ents)
interest-bearing warrants, and other ol accounts payable and other nonintere		year or less –	- Exclude			61V		
a. Amount outstanding at begi	0 0							0
b. Amount outstanding at end	of fiscal year					64V		0
<u> </u>	NTS HELD AT END OF F	ISCAL YE	\R			ı		
investments in Féderal Gov all investments at carrying v housing and industrial finan	of the three types of funds lis ernment, Federal agency, St alue. Include in the sinking in cing loans. Exclude account ursuant to an advance refund	tate and local fund total any ts receivable,	governmen mortgages value of re	nt, a s and al pi	nd non-goverr d notes receiver operty, and al	nmental securi able held as o Il non-security	ities. Report ffsets to assets.	
Type of fund				Amo	unt at end of fis	cal year		
	rype or lund					W01	(5.111. 5011.5)	
Sinking funds — Reserves held for a sinking fund and revenue bond related of long term debt.	redemption of long-term debt							20 520 540
sinking fund and revenue bond related of long-term debt.	redemption of long-term debt accounts and any other rese	erves held for	redemption			W31		20,529,546
sinking fund and revenue bond related of long-term debt.	redemption of long-term debt accounts and any other rese	erves held for	redemption					<u>20,529,546</u> 0
sinking fund and revenue bond related of long-term debt. Bond funds — Unexpected proceeds	redemption of long-term debt accounts and any other rese	erves held for	redemption			W31		

INTERGOVERNMENTAL EXPENDITURES

				V30	
AUDITOR INFORMATION					
NOTE — This report will not be considered complete unl statements included in certain prescripted forms" is attact in AR Section 300 of the AICPA Professional Standards in	hed to the rep	ort. The munic	ipality's audito		
Auditor's firm name					
CBEW PROFESSIONAL GROUP, LLP					
Adress — Number and street			Area	TELEPHONE Number	Extension
P.O. BOX 790 City	State	ZIP Code	Code		
CUSHING Name of contact person	ок	7023	918	225-4216	
GABRIELLE M. CONCHOLA, CPA					

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 presently 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 appopriate 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 MUNICIPALTIES 2004 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 trust (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- Sewer districts
- · Utilities authorities
- Zoning districts

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paying districts), or interest earnings, fines, or any other sources which are not taxes or licenses

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O.

2. Local sales taxes

a. General salex tax (code T09)

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. 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

a. Licenses, permits, and taxes (code T99)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a.

Part IA — INTERGOVERNMENTAL REVENUE

1. General support

From State (code C30) — 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.

- 7. Grants received for mass transit and/or bus systems (codes C94 to B94)
- 8. All other (From State code C-89: From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- · Park and recreation (BOR or HUD)
- · Community development and urban renewal
- · Civic defense
- Airports
- · Wate and sewer facilities
- · Manpower planning and utilization

Part IB — 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 as part II. Item 9e
- · Transactions of special assessment bonds at part V.
- · Cash and security holdings of special assessment funds at

Part IV — SALARIES, WAGES, AND FORCE ACCT.

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 & RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

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 Anadarko Hospital

Anadarko Municipal Hospital Bethany Bethany General Hospital Carnegie Carnegie Tri-County Municipal Hospital Cleveland Cleveland Area Hospital Clinton Clinton Regional Hospital El Reno Park View Hospital Fairfax Fairfax Municipal Hospital Fairview Fairview Hospital Healdton Municipal Hospital Healdton Holdenville Holdenville General Hospital Lindsay Lindsay Municipal Hospital Mangum Mangum City Hospital Norman Municipal Hospital Norman Okeene Municipal Hospital Pauls Valley General Hospital

Okeene Pauls Valley Pawnee Pawnee Municipal Hospital Sayre Memorial Hospital Sayre Seminole Municipal Hospital Seminole Tahleguah City Hospital Tahleguah Watonga Municipal Hospital Watonga