Amount (Omit cents)

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 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 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) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.

RETURN TO

Office of the Auditor and Inspector State of Oklahoma 2300 North Lincoln Blvd. Room 100 State Capitol Oklahoma City, OK 73105

FORM **SA&I 2643**

OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA

GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES

City of Choctaw City Manager P.O. Box 567 Choctaw, OK 73020

(Please correct any error in name, address, and ZIP Code)

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)	Item	Amount (Omit cents)	
	TØ1		TØ9	
 Property taxes — General fund, building fund, and sinking fund 		d. Use tax	198,551	
2. Local sales taxes — Taxes on goods and services,	TØ9	3. Occupation and business licensing and permits	T28	
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. a. General sales tax	2,555,591	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.	66,208	
b. Franchise fee or tax	^{T15} 415,301	b. Other licensing and permits	T29	
c. Cigarette tax	^{T19} 36,226	4. Other — Specify	T99	
d. Hotel/Motel	T19	SCHOOL INCOME	45,402	

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)	1
Purpose for which received	From State (a)	From other local governments (b)	From Federa Government (directly) (c)
General support — Total amounts received (as per capita grants, shared taxes, etc.) vithout restrictions as to particular programs or purposes to be financed. 1. Alcoholic beverage tax	C3Ø	D3Ø 14,269	B3Ø
2. Street and highways	^{C46} 21,200	D46 67,082	B46
3. Health or hospital	C42	D42	B42
4. Grants received for water utilities	C91	D91	B91
5. Grants received for waste water utilities	C8Ø	D8Ø	B8Ø
6. Grants received for housing, economic, and community development	C5Ø	D5Ø	B5Ø
7. Airports	C89	D89	BØ1
8. Mass transit rail and/or bus system	C94	D94	B94
9. Grants received for transportation	C89	D89	B89
O. ALL OTHER (From State – code C89; From Federal Government – Code B89) — Include in the appropriate box, receipts from various payments such as — a. Parks and recreation (BOR or HUD)	C89	D89	B89
b. Public safety	C89	D89	B89
c. Job training	C89	D89	B89
d. Library grants	C89	D89	B89
Other – Specify	C89	D89	B89
е			
f.	C89	D89	B89

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.

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	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	A8Ø			
a. Water supply system	588,977	governments. a. Sewerage charges	411,333			
	A92	a. Sewerage charges	101			
b. Electric power system		b. Refuse collection charges	A81 635,163			
	A93	c. Hospital charges received on behalf of individual	A36			
c. Gas supply system		patients under the Medicare program or other				
STORMWATER d. Transit	^{A94} 156,269	insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.				

Enter below amounts of the stated types of rethe fiscal year. Be sure to include revenues of	evenue (net of refund f all funds other than	ls and interfund transfers) received by your government during the exceptions noted in the special instructions.	ng
2. Other sales and service revenue — Continuedd. Recreation charges (swimming, golf, auditoriums,	Amount (Omit cents) A61	Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings	Amount (Omit cents) U2Ø 5.691
etc.) e- Airports — Include rentals and gross sales of gas and oil.	AØ1	of any employee pension fund. 6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.	U4Ø
f. Parking facilities (parking lots, garages, parking meters)	A6Ø	7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.	U41
q. Municipal housing project rentals (gross)	A5Ø	8. Fines and forfeitures — (City or town share only)	^{U3Ø} 192,290
2	A89	9. Private donations	U5Ø
Ambulance services Miscellaneous commercial activities (cemeteries)	AØ3 28,900	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	
j. Other (including miscellaneous fee collections)	A89	NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or	
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.	UØ1	(4) employee's contributions to, and interest	133,248
 Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments. 	U11	c. TOTAL miscellaneous other revenue Sum of items 10a-10c.	U99 133,248

OTHER REVENUES — Other than tax and intergovernmental revenues — Continued

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.

income taxes, employee contributions for Social Security or retirement	proceeds, assessn	nents, grants, etc.		
	E	XPENDITURES BY	PURPOSE AND TY	PE
			CAPITA	L OUTLAY
PURPOSE	Personal services (a)	Operations and maintenance	Construction (c)	Purchase of land equipment, and structures (d)
GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23
 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). 				
 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
 Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel. 	414,807	236,594	F29	G29
HEALTH AND WELFARE 4. Social services	E79	E79	F79	G79
 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. <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>				
 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
TRANSPORTATION	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.	152,489	229,373		89,899
 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	EØ1	EØ1	FØ1	GØ1
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E6Ø	E6Ø	F6Ø	G6Ø
PUBLIC SAFETY	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).	497,908	272,667		
14. Fire — All costs incurred for firefighting and fire prevention, including	E24	E24	F24	G24
contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	239,073	148,284		

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Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Co	1				
	EXPENDITURES BY PURPOSE AND TYPE CAPITAL OUTLAY				
PURPOSE	Personal services	Operations and maintenance	CAPITA	Purchase of land equipment, and structures	
	(a)	(b)	(c)	(d)	
PUBLIC SAFETY — Continued 15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	EØ4	EØ4	FØ4	GØ4	
16. Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 16).	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 19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	55,789	E61 64,680	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	E52	F52	G52	
UTILITIES					
21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91	E91	F91	G91	
a. Water supply system	285,309 E92	218,761 E92	F92	G92	
b. Electric power system	E93	E93	F93	G93	
c. Gas supply system	E94	E94	F94	G94	
d. Transit system					
 Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants 	262,881	138,417	F8Ø	G8Ø 3,457	
Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	679,868	F81	G81	
 22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. a. Water supply system 		I91			
b. Electric power system		192			
c. Gas supply system		193			
d. Transit system		194			
e. All interest not covered by items 19a through 19d		36,488			
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.					
 a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities. 	E5Ø	E5Ø	F5Ø	G5Ø	
b. Economic development	E89	E89	F89	G89	
c. Civil defense	E89	E89	F89	G89	
d. Cemetery operations and maintenance	EØ3	EØ3 44,174	FØ3	^{GØ3} 4,850	
e. Miscellaneous commercial activities	EØ3	EØ3	FØ3	GØ3	
Other — Specify F	E89	E89	F89	G89	
f. GENERAL GOVERNMENT	12,627	130,646			
g. FLEET MAINTENANCE	31,885	16,227			
h.					

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	basis — e.g., for hospita figures reported in colum during the fiscal year.	I care, highways, sc	hool tuition, or supp	ort. etc. (Such amoi	unts should be exclud	ed from expenditure	
	Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)		ltem	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
		(a)	(b)			(a)	(b)
1.				5.			
				1			
2.				6.			
3.				7.			
4.				8.			
Part IV	SALARIES, WAGES,					Amount (C	Omit cents)
	Report the total expendit well as any salaries and				as	1,631,176	
or of part special a but guara When an	erm debt — Bonds, morticular agencies. Include in sessments on property of anteed by your government advance refunding has reasonable in the year of description.	tgages, etc., with an revenue and nongua owners (column (e)). nt if these sources a esulted in a legal or	original term of mo ranteed special ass Report also genera re insufficient (colur an in-substance de	essment bonds pay al obligations and an mn (f)). feasance, the debt r	able solely from pledg ny debt backed by pled nay be considered ex	ged earnings or dged resources	
				AMOUNT, BY PU	RPOSE (Omit cents)		
		Outstanding at	DURING F	ISCAL YEAR	Outstanding total	DETAIL OF LONG-TERM DEBT OUTSTANDING	
	beginning of fiscal year		Issued (b)	Retired (c)	(a) plus (b) minus (c) (d)	Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
		(a)	29U	39U	49U	44U	41U
a. Sewe b. Water debt	r debt r supply system	^{19U} 775,000	29U	^{39U} 50,000	^{49U} 725,000	^{44U} 725,000	41U
l	ic power system	19U	29U	39U	49U	44U	41U
d. Gas s	supply system debt	19U	29U	39U	49U	44U	41U
das s	арріу зузісті цері	19U	29U	39U	49U	44U	41U
e. Trans	it trial revenue and	19T	24T	34T	44T	44T	
	on control debt	19U	29U	39U	49U	44U	41U
g. All oth	ner purposes	8,165,000	230	520,000	7,645,000	6,035,000	1,610,000
	erm (interest-bearing bearing warrants, and other					Amount (C	Omit cents)
accounts	payable and other nonin	terest-bearing obliga					
a. Amou	nt outstanding at beginni	ng of fiscal year				64V	
_	b. Amount outstanding 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							
(Onlit 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.							
	unds — Unexpended pro	ceeds from sale of (G.O. and revenue b	ond issues held		W31	
penaing	disbursement					W61	
3. All other	funds except employee re	etirement funds					

Part III INTERGOVERNMENTAL EXPENDITURES

Hemarks			V30		
Part VII AUDITOR INFORMATION					
Part VII NOTE — This report will not be considered complete unless an accostatements included in certain prescribed forms" is attached to the repin AR Section 300 of the AICPA Professional Standards in preparing standards.	mpanying	"accountants compil	ation repo	ort on financial	
in AR Section 300 of the AICPA Professional Standards in preparing s	such comp	ilation report.	siloulu loi	low tre guidelines	
Auditor's firm name DILLON & ASSOCIATES, PC					
Address — Number and street				TELEPHONE	
1401 S. DOUGLAS BLVD., STE A City	State	ZIP Code	Area code	Number	Extension
MIDWEST CITY	OK	73130	405		
Name of contact person/Email	1	1	•	1	I

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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 2011 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

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

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

Part IA — INTERGOVERNMENTAL REVENUE

1. General support

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)

- 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 as:

- 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.
- $\bullet\,$ 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.

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.

 idada iri irio appropriato parte di irio reperti					
Municipality	Hospital				
Anadarko	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	Healdton Municipal Hospital				
Holdenville	Holdenville General Hospital				
Lindsay	Lindsay Municipal Hospital				
Mangum	Mangum City Hospital				
Norman	Norman Municipal Hospital				
Okeene	Okeene Municipal Hospital				
Pauls Valley	Pauls Valley General Hospital				
Pawnee	Pawnee Municipal Hospital				
Sayre	Sayre Memorial Hospital				
Seminole	Seminole Municipal Hospital				

Tahlequah City Hospital Watonga Municipal Hospital

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Tahleguah

Watonga