

November 20, 2014

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

I have compiled the accompanying annual survey of the city and town finances (SA&I Form 2643) of City of Cleveland, Cleveland, Oklahoma included in the accompanying prescribed form in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Oklahoma, which is a basis of accounting other than generally accepted accounting principles.

My compilation was limited to presenting, in the form prescribed by the Oklahoma State Auditor and Inspector, information that is the representation of management. I have not audited or reviewed the financial statements referred to above and accordingly do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, which differ from generally accepted accounting principles. Management has elected to omit all of the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the City of Cleveland's assets, liabilities, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Linda S. Woodruff, CPA, P.C.

Linda S. Woodruff CPA, PC
Oklahoma City, Oklahoma 73172
September 23, 2014

DUE DATE: <i>December 31, 2014</i>		FORM SA&I 2643	
IMPORTANT		OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES	
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, 2013. <i>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.</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) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.		CITY OF CLEVELAND CITY CLERK 205 N. DIVISION CLEVELAND, OKLAHOMA 74020	
RETURN TO	Office of the Auditor and Inspector State of Oklahoma 2300 North Lincoln Blvd. Room 100 State Capital 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.			
Item	Amount (Omit cents)	Item	Amount (Omit cents)
1. Property taxes — General fund, building fund, and sinking fund	T01 0	d. Use tax	T99 72,130
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 those taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.	T09	3. Licenses and permits a. 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.	T28
a. General sales tax	T10 1,790,226		T28 8,973
b. Franchise fee or tax	T15 77,625		T28 0
c. Cigarette tax	T19 20,951		T28 0
d. Hotel/Motel	T19 4,768	4. Other — Specify	T99 0
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.	
Purpose for which received	Amount (Omit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) ©
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	0	36,893	0
2. Street and highways	C46 5,884	D46 26,059	B46 0
3. Health or Hospital	C42 0	D42 0	B42 0
4. Grants received for water utilities	C91 119,364	D91 0	B91 0
5. Grants received for waste water utilities	C80 0	D80 0	B80 0
6. Grants received for housing, economic, & community development	C50 0	D50 0	B50 0
7. Airports	C89 0	D89 0	B89 96,680
8. Mass transit rail and/or bus system	C84 0	D84 0	B84 0
9. Grants received for transportation	C89 0	D89 0	B89 0
10. 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)	0	0	0
b. Public Safety	C89 4,474	D89 0	B89 0
c. Job training	C89 0	D89 0	B89 0
d. Library grants	C89 655	D89 0	B89 5,891
Other - Specify	C89	D89	B89
e.	0	0	0
f.	C89 0	D89 0	B89 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 water, electric, gas or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	Amount (Omit cents)	2. Other sales and service revenue - Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclude of amounts received from other governments.	Amount (Omit cents)
a. Water supply system	A91 845,397	a. Sewerage charges	A90 390,529
b. Electric power system	A92 0	b. Refuse collection charges	A91 334,478
c. Gas supply system	A93 1,452,157	c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	A96 0
d. Transit	A94 0		

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 59,457	U29 5,651	
e. Airports — Include rentals and gross sales of gas and oil.	A01 6,750	6. Rents - Exclude housing, airport, and hall other rental revenue reported from specific municipal services in item 2.	U40 10,542
f. Parking facilities (parking lots, garages, parking meters)	A69 0	7. Royalties - Compensation or portion of proceed from extraction of natural resources such as oil.	U41 80,574
g. Municipal housing project rentals (gross)	A60 0	8. Fines and forfeitures - (City or town share only)	U30 112,283
h. Ambulance services	A59 86,720	9. Private donations	U50 10,222
i. Miscellaneous commercial activities	A03 0	10. Miscellaneous other revenue	
j. Other (including miscellaneous fee collections)	A99 139,944	- Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund.	U99 0
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. 911 assessments	U01 44,084	a. Late charges	0
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 3,000	b. Miscellaneous	77,000
		c. Reimbursements	0
		Total misc other revenue	77,000
		Sum of items 10a and 10c →	77,000

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.

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 6,300	E23 0	F23 0	G23 0
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 15).	E25 38,716	E25 211	F25 0	G25 0
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 70,328	E29 57,562	F29 0	G29 104,218
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. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.	0	507,785	0	0
6. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77 0	E77 0	F77 0	G77 0
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 0	E32 0	F32 0	G32 0
TRANSPORTATION				
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. 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.	E44 49,330	E44 26,882	F44 0	G44 0
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis.	E45 0	E45 0	F45 0	G45 0
11. Municipal airports	E01 0	39,041	F01 0	G01 95,546
12. 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				
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 8).	E82 479,532	E82 81,600	F82 0	G82 39,760
14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	E24 378,141	E24 46,097	F24 0	G24 46,458

DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services	Operations & Maintenance	CAPITAL OUTLAY	
			Construction	Purchase of land, equip. & structures
(a)	(b)	(c.)	(d)	
PUBLIC SAFETY — Continued	E05	E05	F05	G05
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	0	0	0	0
16. Other corrections — Probation and parole activities - But exclude "lookup" operations (report in item 16).	E05	E05	F05	G05
	0	0	0	0
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	E06	E06	F06	G06
	0	0	0	0
AMBULANCE	E02	E02	F02	G02
18. All expenditures for city operated or subsidized ambulance services	0	192,000	0	0
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.	45,002	70,219	0	13,000
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	72,339	48,379	0	0
UTILITIES				
21. Gross expenditures 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	669,854	923,248	0	201,402
b. Electric power system	0	0	0	0
c. Gas supply system	0	952,500	0	0
d. Transit system	0	0	0	0
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	0	147,946	0	0
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	0	321,247	0	0
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		I91		
a. Water supply system		26,567		
b. Electric power system		0		
c. Gas supply system		0		
d. Transit system		0		
e. All interest not covered by items 19a through 19d		0		
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.				
<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
	0	0	0	0
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
	51,930	4,767	0	0
Other — Specify	E89	E89	F89	G89
e. 911 operations	0	22,721	0	0
f.	0	0	0	0
g.	0	0	0	0
h.	0	0	0	0

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		
SALARIES, WAGES, AND FORCE ACCOUNT					Amount (Omit cents)		
Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.					200 1,861,470		
DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.							
<p>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 nonguaranteed 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)).</p> <p>When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.</p>							
AMOUNT, BY PURPOSE (Omit cents)							
		Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (d) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
			Issued (b)	Retired (c)		Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
		19X	29X	39X		44X	41X
a. Sewer debt		0	0	0	0	0	0
b. Water supply system debt		830,672	0	350,406	480,266	480,266	0
c. Electric power system debt		0	0	0	0	0	0
d. Gas supply system debt		0	0	0	0	0	0
e. Transit		0	0	0	0	0	0
f. Industrial revenue and pollution control debt		0	0	0	0	0	0
g. All other purposes		0	0	0	0	0	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		0
b. Amount outstanding at end of fiscal year					64V		0
CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR							
Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.							
Type of fund					Amount at end of fiscal year (Omit cents)		
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.					W01 0		
2. Bond funds — Unexpected proceeds from sale of G.O. and revenue bond issues held pending disbursement.					W31 0		
All other funds except employee retirement funds.					W61 0		
4. Retirement systems — Single employer plans only					0		

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

Linda S. Woodruff CPA, PC

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948-1402

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