RSMeacham CPAs & Advisors

801 Frisco, Clinton, OK 73601

580-323-1766 | 580-323-1768 fax

Members of American Institute of Certified Public Accountants

Members of Oklahoma Society of Certified Public Accountants

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

We have compiled the 2012-13 Annual Survey of City and Town Finances (SA&I Form 2643) of the City of Perry, Oklahoma, (The "City"), included in the accompanying prescribed form. We have not audited or reviewed the financial statements and supporting information in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements and supporting information are in accordance with the form prescribed by the Oklahoma State Auditor and Inspector.

Management Is responsible for the preparation and fair presentation of the financial statements and supporting information in accordance with the form prescribed by the Oklahoma State Auditor and Inspector and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements as presented in the Annual Survey of City and Town Finances.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

The financial statements and supporting information included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations. Accordingly, these financial statements and supporting information are not designed for those who are not informed about such matters.

This report is intended solely for the information and use of The City's management and the Office of the Oklahoma Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

RS Meacham CPAs & Advisors

November 4, 2013

Form SAI 2643

2013

DUE DATE: Six months after Fiscal-Year-End

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. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those municipality (public trusts, etc.) for the fiscal year ending June 30, 2013. *See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 6 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.

When completed, ***please file electronically at www.sai.ok.gov.***

RETURN TO **Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov.**

OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA

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

City of Perry
Name

622 Cedar Street
Address

Perry — City | OK — State | 73077 — Zip Code

(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)
1. Property taxes — General fund, building fund, and sinking fund	T01
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.	T09
a. General sales tax	1,924,353
b. Franchise fee or tax	T15 89,358
c. Cigarette tax	T19 24,562
d. Hotel/Motel	T19 288,608
d. Use tax	T09 96,564
3. Occupation and business licensing and permits	T28
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.	
b. Other licensing and permits	T29
4. Other — *Specify* E-911	T99 70,643

Part IA INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

Column (c) — Report only amounts received directly from the Federal Government.

Purpose for which received	Amount (Omit cents) From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.			
1. Alcoholic beverage tax	C30 62,402	D30	B30
2. Street and highways	C48 46,171	D48	B48
3. Health or hospital	C42	D42	B42
4. Grants received for water utilities	C91 63,460	D91	B91
5. Grants received for waste water utilities	C80	D80	B80
6. Grants received for housing, economic, and community development	C50	D50	B50
7. Airports	C89 399,999	D89	B01 542,062
8. Mass transit rail and/or bus system	C94	D94	B94
9. Grants received for transportation	C89	D89	B89
10. ALL OTHER (From State – code C89; From Federal Government – Code B89) — *Include in the appropriate box, receipts from various payments such as —*	C89	D89	B89
a. Parks and recreation (BOR or HUD)			
b. Public safety	C89 15,003	D89	B89
c. Job training	C89 327,667	D89	B89
d. Library grants	C89 13,080	D89	B89
Other – *Specify* e.	C89	D89	B89
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.

	Amount (Omit cents)
1. Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. *Exclude any amounts paid to such utilities by the parent government.*	A91
a. Water supply system	1,463,580
b. Electric power system	A92 7,710,961
c. Gas supply system	A93
d. Transit	A94
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 exclusive of amounts received from other governments.	A80
a. Sewerage charges	866,013
b. Refuse collection charges	A81 659,738
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.*	A36

SEE ACCOUNTANT'S COMPILATION REPORT

Part IB **OTHER REVENUES — Other than tax and intergovernmental revenues — Continued**

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

2. Other sales and service revenue — Continued	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	A61 23,922
e. Airports — *Include rentals and gross sales of gas and oil.*	AØ1 255,025
f. Parking facilities (parking lots, garages, parking meters)	A6Ø
g. Municipal housing project rentals (gross)	A5Ø
h. Ambulance services	A89 183,616
i. Miscellaneous commercial activities (cemeteries)	AØ3 38,950
j. Other (including miscellaneous fee collections)	A89 16,877
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. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11

	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.	U2Ø 34,112
6. Rents — *Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.*	U4Ø 32,599
7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.	U41 161,679
8. Fines and forfeitures — (City or town share only)	U3Ø 177,834
9. Private donations	U5Ø 21,586
10. 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 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.*	
a. Other	U99 163,736
b. CUPS	20,000
c.	
TOTAL miscellaneous other revenue Sum of items 10a–10c. →	U99 183,736

Part II **DIRECT EXPENDITURES BY PURPOSE AND TYPE**

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc. **Exclude: (1)** *capital outlay (report in columns (c) 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.

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
	Personal services (a)	Operations and maintenance (b)	Construction (c)	Purchase of land, equipment, and 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, information technology).	E23	E23	F23	G23
2. Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).	E25 97,116	E25 17,565	F25	G25 4,000
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 556,557	E29 525,797	F29	G29 9,250
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services				
5. 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. *Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.*				
7. 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.*	512,243	443,093	48,736	92,290
10. 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 77451	EØ1 204869	FØ1 1120939	GØ1 44,000
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).*	1,100,246	148,210		21,000
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 228,155	E24 39,847	F24	G24

SEE ACCOUNTANT'S COMPILATION REPORT

Part II **DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued**

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY Construction (c)	CAPITAL OUTLAY Purchase of land, equipment, and structures (d)
PUBLIC SAFETY — Continued				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E04	E04	F04	G04
16. Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 16).	E05	E05	F05	G05
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.	E68	E68	F68	G68
AMBULANCE				
18. All expenditures for city operated or subsidized ambulance services	E32 507,990	E32 61,631	F32	G32 107,980
CULTURE AND RECREATION				
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61 176,261	E61 57,509	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 139,222	E52 95,864	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.).*				
a. Water supply system	E91 416,319	E91 361,564	F91 225,834	G91 47,500
b. Electric power system	E92 263,861	E92 4,921,861	F92 1,292,005	G92
c. Gas supply system	E93	E93	F93	G93
d. Transit system	E94	E94	F94	G94
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E80 233,158	E80 58,828	F80 35,533	G80 39,500
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81 450,219	F81	G81
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		I91 346,685		
b. Electric power system		I92		
c. Gas supply system		I93		
d. Transit system		I94		
e. All interest not covered by items 19a through 19d		I89		
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.*				
a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	F50	G50
b. Economic development	E89	E89 121,553	F89	G89
c. Civil defense	E89	E89	F89	G89
d. Cemetery operations and maintenance	E03 117,621	E03 35,700	F03	G03
e. Miscellaneous commercial activities	E03 53,065	E03 22,746	F03	G03
Other — *Specify*				
f. Code Enforcement	E89 19,209	E89 5,238	F89	G89
g. Animal Control	40,082	5,717		
h.				

SEE ACCOUNTANT'S COMPILATION REPORT

Part III INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) *Enter "None" if your government made no reportable payments to other governments during the fiscal year.*

Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
1. NONE			5.		
2.			6.		
3.			7.		
4.			8.		

Part IV SALARIES, WAGES, AND FORCE ACCOUNT

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.

Amount (Omit cents): Z00 4,548,556

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.

1. **Long-term debt** — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. *Include revenue and 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)).*

When an advance refunding has resulted in a legal or an in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.

	AMOUNT, BY PURPOSE (Omit cents)					
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR Issued (b)	DURING FISCAL YEAR Retired (c)	Outstanding total (a) plus (b) minus (c) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING Revenue and nonguaranteed bonds (e)	DETAIL OF LONG-TERM DEBT OUTSTANDING Guaranteed bonds (f)
a. Sewer debt	19U 151,810	29U	39U 74,660	49U 77,150	44U	41U
b. Water supply system debt	19U 6,491,953	29U 2,915,000	39U 803,260	49U 8,603,693	44U	41U
c. Electric power system debt	19U	29U	39U	49U	44U	41U
d. Gas supply system debt	19U	29U	39U	49U	44U	41U
e. Transit	19U 2,725,000	29U	39U 2,725,000	49U	44U	41U
f. Industrial revenue and pollution control debt	19T	24T	34T	44T	44T	
g. All other purposes	19U	29U	39U	49U	44U	41U

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
b. Amount outstanding at end of fiscal year	64V

Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. 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 2,836,555
2. **Bond funds** — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	W31
3. All other funds except employee retirement funds	W51 6,043,607
4. **Retirement systems** — Single employer plans only	

SEE ACCOUNTANT'S COMPILATION REPORT

V98

Remarks

Part VII **PREPARER 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 guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Preparer's firm name

RS Meacham CPA's & Advisors

Address — *Number and street*

801 Firsco Ave

City	State	ZIP Code
Clinton	OK	73601

TELEPHONE		
Area code	Number	Extension
580	323.1766	

Name of contact person/Email

SEE ACCOUNTANT'S COMPILATION REPORT