

## ANNUAL REPORT OF MUNICIPAL FINANCES

<b>DUE: at time of audit filing</b>		<b>FISCAL YEAR:</b>																																																																																									
<b>INSTRUCTIONS</b>  The municipality's auditor is to file this report as required by Oklahoma Statutes, Title 11, Section 17-105.1.  See additional instructions, as well as information about the coverage of this report, on the following page.		<b>MUNICIPALITY:</b>  Name     City of Marlow, Oklahoma  Address (including Town/City and Zip Code)     119 S. 2nd Street, Marlow, 73055  Phone Number     580 658 5401     Email Address     jmcpherson@cityofmarlow.com																																																																																									
<b>FILE: with State Auditor &amp; Inspector at <a href="http://www.SAI.OK.gov">www.SAI.OK.gov</a></b>																																																																																											
<table border="0" style="width: 100%;"><thead><tr><th style="text-align: left;"><b>REVENUES:</b> Report monies available to the municipality and to any duly constituted authorities of the municipality.</th><th style="text-align: right;"><b>Amount</b> <i>(Omit cents)</i></th></tr></thead><tbody><tr><td>1. Taxes: .....</td><td style="text-align: right;">\$ 2,977,832</td></tr><tr><td>2. Intergovernmental: .....</td><td style="text-align: right;">\$</td></tr><tr><td>3. Charges for services: .....</td><td style="text-align: right;">\$ 16,656</td></tr><tr><td>4. Fines and Forfeitures: .....</td><td style="text-align: right;">\$ 121,971</td></tr><tr><td>5. Licenses and Permits: .....</td><td style="text-align: right;">\$ 19,755</td></tr><tr><td>6. Investment income: .....</td><td style="text-align: right;">\$ 54,183</td></tr><tr><td>7. Grants: .....</td><td style="text-align: right;">\$ 711,835</td></tr><tr><td>8. Utility-related income: .....</td><td style="text-align: right;">\$ 6,910,224</td></tr><tr><td>9. Miscellaneous: .....</td><td style="text-align: right;">\$ 285,984</td></tr><tr><td>10. Other: Royalties .....</td><td style="text-align: right;">44,672</td></tr><tr><td>11. Other: .....Cemetery.....</td><td style="text-align: right;">\$ 52,798</td></tr><tr><td>12. Other: .....Debt proceeds.....</td><td style="text-align: right;">30,366</td></tr><tr><td>13. Other: .....Pool.....</td><td style="text-align: right;">\$ 15,591</td></tr><tr><td>14. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>15. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>16. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>17. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>18. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>19. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>20. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td><b>TOTAL: .....</b></td><td style="text-align: right;"><b>\$ 11,241,867</b></td></tr></tbody></table>		<b>REVENUES:</b> Report monies available to the municipality and to any duly constituted authorities of the municipality.	<b>Amount</b> <i>(Omit cents)</i>	1. Taxes: .....	\$ 2,977,832	2. Intergovernmental: .....	\$	3. Charges for services: .....	\$ 16,656	4. Fines and Forfeitures: .....	\$ 121,971	5. Licenses and Permits: .....	\$ 19,755	6. Investment income: .....	\$ 54,183	7. Grants: .....	\$ 711,835	8. Utility-related income: .....	\$ 6,910,224	9. Miscellaneous: .....	\$ 285,984	10. Other: Royalties .....	44,672	11. Other: .....Cemetery.....	\$ 52,798	12. Other: .....Debt proceeds.....	30,366	13. Other: .....Pool.....	\$ 15,591	14. Other: .....	\$	15. Other: .....	\$	16. Other: .....	\$	17. Other: .....	\$	18. Other: .....	\$	19. Other: .....	\$	20. Other: .....	\$	<b>TOTAL: .....</b>	<b>\$ 11,241,867</b>	<table border="0" style="width: 100%;"><thead><tr><th style="text-align: left;"><b>EXPENDITURES:</b> Report monies used by the municipality and by any duly constituted authorities of the municipality.</th><th style="text-align: right;"><b>Amount</b> <i>(Omit cents)</i></th></tr></thead><tbody><tr><td>1. General Government: .....</td><td style="text-align: right;">\$ 1,160,541</td></tr><tr><td>2. Streets: .....</td><td style="text-align: right;">\$ 286,187</td></tr><tr><td>3. Public Safety: .....</td><td style="text-align: right;">\$ 1,573,373</td></tr><tr><td>4. Cemetery: .....</td><td style="text-align: right;">\$ 206,195</td></tr><tr><td>5. Culture and Recreation: .....</td><td style="text-align: right;">\$ 177,454</td></tr><tr><td>6. Airport: .....</td><td style="text-align: right;">\$</td></tr><tr><td>7. Interest: .....</td><td style="text-align: right;">\$ 60,346</td></tr><tr><td>8. Water: .....</td><td style="text-align: right;">\$ 639,543</td></tr><tr><td>9. Sewer: .....</td><td style="text-align: right;">\$ 93,720</td></tr><tr><td>10. Sanitation: .....</td><td style="text-align: right;">\$ 801,120</td></tr><tr><td>11. Economic Development: .....</td><td style="text-align: right;">\$</td></tr><tr><td>12. Other: .....Capital outlay.....</td><td style="text-align: right;">\$ 1,216,120</td></tr><tr><td>13. Other: .....Principal retirement.....</td><td style="text-align: right;">\$ 27,609</td></tr><tr><td>14. Other: .....Electric.....</td><td style="text-align: right;">\$ 4,040,147</td></tr><tr><td>15. Other: .....Pool.....</td><td style="text-align: right;">\$ 29,781</td></tr><tr><td>16. Other: .....Loss on disposal.....</td><td style="text-align: right;">\$ 44,699</td></tr><tr><td>17. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>18. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>19. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td>20. Other: .....</td><td style="text-align: right;">\$</td></tr><tr><td><b>TOTAL: .....</b></td><td style="text-align: right;"><b>\$ 10,356,835</b></td></tr></tbody></table>		<b>EXPENDITURES:</b> Report monies used by the municipality and by any duly constituted authorities of the municipality.	<b>Amount</b> <i>(Omit cents)</i>	1. General Government: .....	\$ 1,160,541	2. Streets: .....	\$ 286,187	3. Public Safety: .....	\$ 1,573,373	4. Cemetery: .....	\$ 206,195	5. Culture and Recreation: .....	\$ 177,454	6. Airport: .....	\$	7. Interest: .....	\$ 60,346	8. Water: .....	\$ 639,543	9. Sewer: .....	\$ 93,720	10. Sanitation: .....	\$ 801,120	11. Economic Development: .....	\$	12. Other: .....Capital outlay.....	\$ 1,216,120	13. Other: .....Principal retirement.....	\$ 27,609	14. Other: .....Electric.....	\$ 4,040,147	15. Other: .....Pool.....	\$ 29,781	16. Other: .....Loss on disposal.....	\$ 44,699	17. Other: .....	\$	18. Other: .....	\$	19. Other: .....	\$	20. Other: .....	\$	<b>TOTAL: .....</b>	<b>\$ 10,356,835</b>
<b>REVENUES:</b> Report monies available to the municipality and to any duly constituted authorities of the municipality.	<b>Amount</b> <i>(Omit cents)</i>																																																																																										
1. Taxes: .....	\$ 2,977,832																																																																																										
2. Intergovernmental: .....	\$																																																																																										
3. Charges for services: .....	\$ 16,656																																																																																										
4. Fines and Forfeitures: .....	\$ 121,971																																																																																										
5. Licenses and Permits: .....	\$ 19,755																																																																																										
6. Investment income: .....	\$ 54,183																																																																																										
7. Grants: .....	\$ 711,835																																																																																										
8. Utility-related income: .....	\$ 6,910,224																																																																																										
9. Miscellaneous: .....	\$ 285,984																																																																																										
10. Other: Royalties .....	44,672																																																																																										
11. Other: .....Cemetery.....	\$ 52,798																																																																																										
12. Other: .....Debt proceeds.....	30,366																																																																																										
13. Other: .....Pool.....	\$ 15,591																																																																																										
14. Other: .....	\$																																																																																										
15. Other: .....	\$																																																																																										
16. Other: .....	\$																																																																																										
17. Other: .....	\$																																																																																										
18. Other: .....	\$																																																																																										
19. Other: .....	\$																																																																																										
20. Other: .....	\$																																																																																										
<b>TOTAL: .....</b>	<b>\$ 11,241,867</b>																																																																																										
<b>EXPENDITURES:</b> Report monies used by the municipality and by any duly constituted authorities of the municipality.	<b>Amount</b> <i>(Omit cents)</i>																																																																																										
1. General Government: .....	\$ 1,160,541																																																																																										
2. Streets: .....	\$ 286,187																																																																																										
3. Public Safety: .....	\$ 1,573,373																																																																																										
4. Cemetery: .....	\$ 206,195																																																																																										
5. Culture and Recreation: .....	\$ 177,454																																																																																										
6. Airport: .....	\$																																																																																										
7. Interest: .....	\$ 60,346																																																																																										
8. Water: .....	\$ 639,543																																																																																										
9. Sewer: .....	\$ 93,720																																																																																										
10. Sanitation: .....	\$ 801,120																																																																																										
11. Economic Development: .....	\$																																																																																										
12. Other: .....Capital outlay.....	\$ 1,216,120																																																																																										
13. Other: .....Principal retirement.....	\$ 27,609																																																																																										
14. Other: .....Electric.....	\$ 4,040,147																																																																																										
15. Other: .....Pool.....	\$ 29,781																																																																																										
16. Other: .....Loss on disposal.....	\$ 44,699																																																																																										
17. Other: .....	\$																																																																																										
18. Other: .....	\$																																																																																										
19. Other: .....	\$																																																																																										
20. Other: .....	\$																																																																																										
<b>TOTAL: .....</b>	<b>\$ 10,356,835</b>																																																																																										
Additional information (if any)																																																																																											
<b>AUDITOR/ AUDIT FIRM:</b>																																																																																											
Name     HSPG & Associates		Name of contact person (for audit firm)     Andy Cromer																																																																																									
Address (including Town/City and State and Zip Code)     5400 N. Grand Blvd., Suite 330, Oklahoma City, OK 73112																																																																																											
Phone Number     405 844 9995		Email Address     acromer@hspgcpas.com																																																																																									

## SA&I FORM 2643 – ANNUAL REPORT OF MUNICIPAL FINANCES

### INSTRUCTIONS FOR THE FORM AND COVERAGE OF THE REPORT

This report must list the funds available to the municipality and the use of those funds, including information relating to the duly constituted authorities of the municipality (e.g., trust authorities) for the fiscal year, as required by Section 17-105.1 of Title 11 of the Oklahoma Statutes.

For revenues on this form, take 1) total revenues from the total column of the governmental fund statement of revenues, expenditures, and changes in fund balance, and also include all items included as “sources” in the section titled “other financing sources/uses” except for transfers in, then 2) add in the total operating revenues from the total column of the enterprise funds on the proprietary funds statement of revenues, expenses, and changes in net position, then 3) add in all individual non-operating revenues from the total column of the enterprise funds on the proprietary funds statements of revenues, expenses, and changes in net position, and then 4) repeat numbers 2 and 3 above for each discretely presented component unit.

For expenditures on this form, take 1) total expenditures from the total column of the governmental fund statement of revenues, expenditures, and changes in fund balance, and also include all items included as “uses” in the section entitled “other financing sources/uses” except for transfers out, then 2) add in the total operating expenses from the total column of the enterprise funds on the proprietary funds statement of revenues, expenses, and changes in net position, then 3) add in all individual non-operating expenses from the total column of the enterprise funds on the proprietary funds statements of revenues, expenses, and changes in net position, and then 4) repeat numbers 2 and 3 above for each discretely presented component unit.

Note that all transfers in and out of all funds are ignored, the government-wide statements are ignored, all fiduciary funds are ignored, and all internal-service funds are ignored.

The municipality, which is the financial reporting entity for which information is to be presented, must comply with generally accepted accounting principles for governments. Authoritative guidance is provided in GASB Codification Section 2100 and GASB Statement No. 14 and various other statements subsequently issued related to component-unit reporting. These require the financial reporting entity to consist of the primary government or oversight unit and all blended and discretely presented component units.

Copies of this form may be distributed to component units for completion, but forms completed by component units should not be filed separately but should be returned to the municipality for inclusion in the report filed for the municipality. Such component units would include, but not be limited to, public trust authorities, special districts, hospitals, and other entities meeting the inclusion criteria of GASB Codification Section 2100 and GASB Statement No. 14 and various other statements subsequently issued related to component-unit reporting.