

WILLIAM K. GAUER
CERTIFIED PUBLIC ACCOUNTANT

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

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

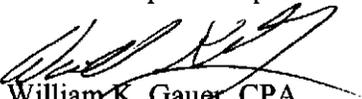
I have compiled the 2014-15 Annual Survey of City and Town Finances of the Town of Mutual, Oklahoma, (SA&I Form 2644) included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements in the prescribed form in accordance with the basis of accounting 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.

My 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 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 complete presentation of the City's assets and liabilities.

This report is intended solely for the information and use of 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.


William K. Gauer, CPA
August 21, 2015

DUE DATE: December 31, 2015
Mail one copy to the State Auditor's Office

IMPORTANT

Please furnish data for your government's fiscal year that ended on June 30, 2015.

This report will be used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, and State and Federal agencies. The information will also be furnished to the Census Bureau.

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

Mutual, Town of _____
 Name _____
 201 West Oak St. _____
 Address _____
 Mutual _____ OK _____ 73853 _____
 City _____ State _____ ZIP Code _____

Part I TAX REVENUES —

Report all funds of your government, including public trusts; water districts; joint airport boards; parking districts; rural water, sewer, gas, and solid waste management districts (with ex officio boards); separate road districts; sewer districts; utilities authorities; and zoning districts.

Transfers — Exclude transfers and amounts drawn from sale or purchase of investments.

Item	General Fund Amount (Omit cents)	Other Funds Amount (Omit cents)
A. Tax revenues	T01	T01
1. Property taxes, penalties and interest — Report all municipal property taxes, including property taxes collected by the county and paid to your municipality for the retirement of G.O. bonds.		
2. Municipal sales tax — If your municipality imposes a local sales tax, report the amount of this tax actually received from the State, which collects this tax for cities and towns.	T09	T09
3. Franchise taxes — Taxes imposed by your city or town on the receipts of a utility, such as gas, electric, telephone, cable, etc.	T15 \$ 3,206	T15
4. Business and occupation licensing and permits — Licenses and inspection charges on occupations and businesses. Includes building permits, plumbing and electrical permits, dog tags, taxi and bicycle licenses, vending machine licenses, beer and liquor licenses, etc.	T28	T28
5. Other licensing and permits	T29	T29
6. Other	T99	T99
TOTAL TAX REVENUES →	\$ 3,206	\$ 0
B. Intergovernmental revenues	C30	C30
1. Liquor tax from State	\$ 660	
2. Gas tax, tags, vehicle fees from State	\$ 609	
3. Other State grants and reimbursements (Identify)	C89	C89
4. Reimbursements from other local governments	D89	D89
5. Federal grants	B89	B89
a.		
b.		
6. Utility grants (type of utility)	CAA	CAA
a.		
b.		
TOTAL INTERGOVERNMENTAL REVENUES →	\$ 1,269	\$ 0
C. Other revenues	A81	A81
1. Trash collection charges		
2. Sewer fees	A80	A80
3. Water utility charges	A91	A91
4. Electric utility charges	A92	A92
5. Gas utility charges	A93	A93
6. Miscellaneous commercial activity	A03	A03
7. All other charges for services	A89 \$ 2,583	A89
8. Interest earnings	U20 \$ 14	U20
9. Fines and forfeits (City or town share only)	U30	U30
10. Other miscellaneous revenues	U99	U99
TOTAL OTHER REVENUES →	\$ 2,597	\$ 0

Part IIA EXPENDITURES — CURRENT AND CAPITAL

Current expenditures are for salaries and wages and day-to-day operations.

Capital expenditures are for purchase of equipment, land, buildings, and for construction.

Type of Expenditures (Report all funds)	Amount (Omit cents)	
	Current (a)	Capital (b)
1. Financial — general administration	E23 \$ 7,499	G23
2. Streets and alleys	E44	F44
3. Police	E62	G62
4. Fire	E24	G24
5. Trash collection	E81	F81
6. Sewer	E80	F80
7. Water utility	E91	F91
8. Electric utility	E92	F92
9. Gas utility	E93	F93
10. Debt service	E23	
11. Miscellaneous commercial activity	E03	F03
12. All other expenditures	E89	F89
TOTALS →	\$ 7,499	V98 \$ 0

Part IIB EXPENDITURES — SALARIES AND WAGES

Report salaries and wages for all employees, full- and part-time. Include salaries paid by any utility owned and operated by your government. Report salaries and wages before deductions for income taxes, social security or retirement coverage.

Amount (Omit cents)	
Z00	\$ 0

Part III DEBT

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

Item	Amount (Omit cents)				
	Outstanding debt, beginning of year (a)	Debt during this fiscal year		Outstanding total (a) plus (b) minus (c)	Interest paid this fiscal year (e)
		Issued (b)	Retired (c)		
1. Water utility	19U	29U	39U	49U \$0	191
2. Electric utility	19U	29U	39U	49U \$0	192
3. Gas utility	19U	29U	39U	49U \$0	193
4. All other debt	19U	29U	39U	49U \$0	189
5. Industrial revenue and pollution control debt	19T	24T	34T	44T \$0	

Part IV ASSETS

Total cash and investments of municipal funds at the end of the fiscal year.

Amount (Omit cents)	
W61	\$8,148

Remarks

Part V DATA SUPPLIED BY: William K Gauer CPA

Signature of official 	Date 08/21/2015	Title Budgetmaker	
Printed name of official William K Gauer CPA	Telephone →	Area code Number (580) 623-5071	Extension 203
Email wgauer@gauercpa.mygbiz.com			