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

We have compiled the *Fiscal Year 2014-15 Annual Survey of City and Town Finances* for the Town of Forgan, Oklahoma, (SA&I Form 2643) included 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 & 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 & 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 the 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 & 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 management and the Office of the Oklahoma State Auditor & Inspector, and it is not intended to be and should not be used by anyone other than these specified parties.



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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 (Om: cents)	
d. Recreation charges (swimming, golf, auditoriums, etc.)	A61		
e. Airports — Include rentals and gross sales of gas and oil.	A61		
f. Parking facilities (parking lots, garages, parking meters)	A60		
g. Municipal housing project rentals (gross)	A50		
h. Ambulance services	A88		
i. Miscellaneous commercial activities (cemeteries)	A01		
j. Other (including miscellaneous fee collections)	A89	\$1,820	
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.		U01	
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments		U11	
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 (Om: cents)
			U20
			\$192
6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.			U40
			\$11,301
7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.			U41
8. Fines and forfeitures — (City or town share only)			U30
			\$4,699
9. Private donations			U50
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. Miscellaneous			\$21,657
b. From PWA			\$81,429
c.			
TOTAL miscellaneous other revenue Sum of items 10a–10c.			U99
			\$102,786

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			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			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	E25	F25	G25
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel	E29	E29	F29	G29
	\$99,028	\$150,749		\$9,834
HEALTH AND WELFARE				
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				
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.	E44	E44	F44	G44
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	E01	E01	F01	G01
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E60	E60	F60	G60
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 9).	E62	E62	F62	G62
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	E24	F24	G24
		\$5,438		

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services	Operations and maintenance	CAPITAL OUTLAY	
	(a)	(b)	Construction (c)	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	E#4	E#4	F#4	G#4
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	E#5	E#5	F#5	G#5
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.	E#6	E#6	F#6	G#6
AMBULANCE				
18. All expenditures for city operated or subsidized ambulance services	E#2	E#2	F#2	G#2
CULTURE AND RECREATION				
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos	E#1	E#1	F#1	G#1
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>	E#2	E#2	F#2	G#2
UTILITIES				
21. Gross expenditure for utility systems operated by your government. <i>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.)</i>	E#1	E#1	F#1	G#1
a. Water supply system	\$64,406	\$11,059		
b. Electric power supply	E#2	E#2	F#2	G#2
c. Gas supply system	E#3	E#3	F#3	G#3
d. Transit system	E#4	E#4	F#4	G#4
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E#6	E#6	F#6	G#6
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E#1	E#1	F#1	G#1
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations		E#1		
a. Water supply system		\$4,380		
b. Electric power supply		E#2		
c. Gas supply system		E#3		
d. Transit system		E#4		
e. All interest not covered by items 19a through 19d		E#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	E#8	E#8	F#8 \$9,800	G#8
b. Economic development	E#9	E#9	F#9	G#9
c. Civil defense	E#3	E#3	F#3	G#3
d. Cemetery operations and maintenance	E#3	E#3	F#3	G#3
e. Miscellaneous commercial activities Other — Specify <u>g</u>	E#0	E#0	F#0	G#0
f. _____				
g. _____				
h. _____				

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.			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) 200
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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
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		Outstanding total (a) plus (b) minus (c) (d)
		Issued (b)	Retired (c)	
a. Sewer debt	19U	29U	39U	49U \$0
b. Water supply system debt	19U \$67,977	29U	39U \$11,400	49U \$58,577
c. Electric power system debt	19U	29U	39U	49U \$0
d. Gas supply system debt	19U	29U	39U	49U \$0
e. Transit	19U	29U	39U	49U \$0
f. Industrial revenue and pollution control debt	19T	24T	34T	44T \$0
g. All other purposes	19U	29U	39U	49U \$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.

a. Amount outstanding at beginning of fiscal year	Amount (Omit cents) 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 \$14,136
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	W01 \$239,988
4. Retirement systems — Single employer plans only	

Remarks

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

Auditor's firm name

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State

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