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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 2013-14 Annual Survey of City and Town Finances (SA&I Form 2643) of the City of Clinton, Oklahoma, (The "City"), included in the accompanying prescribed forms. 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.

A handwritten signature in black ink, appearing to be 'JSA' or similar initials, written in a cursive style.

RSMeacham CPAs & Advisors
December 29, 2014

| | |
|--|---|
| <p>DUE DATE: Six months after Fiscal-Year-End</p> <p style="text-align: center;">IMPORTANT</p> <p>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, Section 17-105.1 of Title 11, SSARS 193.27 requires an accountant's compilation report to accompany this form.</p> <p>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 2014. 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.</p> <p>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.</p> <p>When completed, please file electronically at www.sai.ok.gov.</p> | <p>OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES</p> <hr/> <p>City of Clinton</p> <p>Name 415 W Gary Blvd</p> <hr/> <p>Address Clinton OK 73601</p> <hr/> <p>City State ZIP Code</p> |
| <p>RETURN TO Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov</p> | |

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 (Omil cents) | Item | Amount (Omil cents) |
|---|---------------------|--|---------------------|
| 1. Property taxes — General fund, building fund, and sinking fund | T01 \$117,388 | e. Use tax | T09 \$702,495 |
| 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 | 3. Occupation and business licensing and permits | T28 |
| a. General sales tax | T15 \$5,762,730 | 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. | T29 \$50,539 |
| b. Franchise fee or tax | C30 \$338,546 | b. Other licensing and permits | T99 |
| c. Cigarette tax | T19 \$68,666 | 4. Other — Specify | T99 |
| d. Hotel/Motel | T19 \$409,545 | E911 | \$96,836 |

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 (Omil 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. | C30 | D30 | B30 |
| 1. Alcoholic beverage tax | \$54,768 | | |
| 2. Street and highways | C46 \$138,588 | D46 | B46 |
| 3. Health or hospital | C42 | D42 | B42 |
| 4. Grants received for water utilities | C91 | D91 | B91 |
| 5. Grants received for waste water utilities | C00 | D00 | B00 |
| 6. Grants received for housing, economic, and community development | C50 \$19,200 | D50 | B50 |
| 7. Airports | C89 | D89 | B89 |
| 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 \$46,092 | D89 | B89 |
| c. Job training | C89 | D89 | B89 |
| d. Library grants | C89 | D89 | B89 |
| Other —Specify | C89 | D89 | B89 |
| e. Education- interest subsidy | | | \$182,246 |
| 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.

| Item | Amount (Omil cents) | Item | Amount (Omil 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. | AS1 | 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. | AS0 |
| a. Water supply system | \$2,999,284 | a. Sewerage charges | \$1,395,020 |
| b. Electric power system | AS2 | b. Refuse collection charges | AS1 \$1,479,892 |
| c. Gas supply system | AS3 | 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. | AS6 |
| d. Transit | AS4 | | |

OTHER REVENUES — Other than tax and intergovernmental revenues — Continued

| Part B | | Part II | |
|---|---------------------|---|-------------|
| OTHER REVENUES — Other than tax and intergovernmental revenues — Continued | | DIRECT EXPENDITURES BY PURPOSE AND TYPE | |
| 2. Other sales and service revenue — Continued | Amount (omit cents) | A61 | \$510,792 |
| d. Recreation charges (swimming, golf, auditoriums, etc.) | A61 | A61 | \$510,792 |
| e. Airports — Include rentals and gross sales of gas and oil. | A61 | A61 | \$187,965 |
| f. Parking facilities (parking lots, garages, parking meters) | A60 | A60 | \$290,915 |
| g. Municipal housing project rentals (gross share only) | A50 | A50 | \$138,779 |
| h. Ambulance services | A89 | A89 | \$12,641 |
| 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 proceeds from borrowing (2) receipts from sale of holdings; (3) transfers between agencies or agencies of your government; or (4) employees' contributions to, and interest earnings of, any employee pension fund. | A03 | A03 | \$86,621 |
| i. Other (including miscellaneous fee collections) | A99 | A99 | \$159,350 |
| 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 | U01 | \$532,640 |
| c. WWTP insurance reimbursement | U99 | U99 | \$517,000 |
| TOTAL miscellaneous other revenue | U99 | U99 | \$1,118,068 |
| Sum of items 10a-10c. | | | \$1,118,068 |

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 proceeds, assessments, grants, etc.

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.

| EXPENDITURES BY PURPOSE AND TYPE | | PURPOSE | |
|--|-----|---------|-----|
| CAPITAL OUTLAY | | PURPOSE | |
| | (d) | (a) | (b) |
| 1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, etc. (including related data processing, information technology). | E23 | E23 | E23 |
| 2. Judicial and legal — All municipal court and court-related activities including judges, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 1b). | E25 | E25 | E25 |
| 3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerks office, recorder, planning, zoning, and personnel. | E29 | E29 | E29 |
| 4. Social services | E79 | E79 | E79 |
| 5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7. | E36 | E36 | E36 |
| 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. | E77 | E77 | E77 |
| 7. Welfare institutions by your government for veterans and needy persons. | E77 | E77 | E77 |
| 8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities, health 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 | E32 |
| 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 2f, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 2g. | E44 | E44 | E44 |
| 10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis | E45 | E45 | E45 |
| 11. Municipal airports | E01 | E01 | E01 |
| 12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters) | E60 | E60 | E60 |
| 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). | E52 | E52 | E52 |
| 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 | E24 |
| | E24 | E24 | E24 |
| | F24 | F24 | F24 |
| | E24 | E24 | E24 |

| EXPENDITURES BY PURPOSE AND TYPE | | CAPITAL OUTLAY | |
|---|-------------------|----------------------------|---|
| PURPOSE | (a) | (b) | (c) |
| | Personal services | Operations and maintenance | Construction |
| | (d) | | Purchase of land, equipment, and structures |
| PUBLIC SAFETY — Continued | E84 | E84 | G84 |
| 15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles. | | | |
| 16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15). | E85 | F85 | G85 |
| 17. Protection inspection and regulation, n.e.c. — Regulation of private enterprises 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. | E66 | F66 | G66 |
| AMBULANCE | E32 | F32 | G32 |
| 18. All expenditures for city operated or subsidized ambulance services | | | |
| 19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos. | E61 | 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 | F52 | G52 |
| UTILITIES | E91 | F91 | G91 |
| 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 | F91 | G91 |
| b. Electric power supply | E92 | F92 | G92 |
| c. Gas supply system | E93 | F93 | G93 |
| d. Transit system | E94 | F94 | G94 |
| e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants | E88 | F88 | G88 |
| f. Solid waste and landfill — The collection and disposal of garbage and landfill operations | E81 | 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 | | |
| b. Electric power supply | 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 pension funds; or (4) benefits and payments from distinct employee and similar activities. | | | |
| a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities. | E58 | F58 | G58 |
| b. Economic development | E50 | F50 | G50 |
| c. Civil defense | E89 | F89 | G89 |
| d. Cemetery operations and maintenance | E03 | F03 | G03 |
| e. Miscellaneous commercial activities | E03 | F03 | G03 |
| Other — Specify Z | E09 | F09 | G09 |
| f. Facilities maintenance | E09 | F09 | G09 |
| g. Education | | | |
| | | \$16,725 | \$98,455 |
| | | \$240,650 | |
| | | \$71,042 | |
| | | \$95,938 | |
| | | \$27,166 | |
| | | \$8,169 | |
| | | \$52,676 | |
| | | \$778,429 | |
| | | \$704,334 | |
| | | \$236,272 | |
| | | \$3,166,953 | |
| | | \$159,707 | |
| | | \$697,733 | |
| | | \$387,978 | |
| | | \$903,491 | |
| | | \$129,797 | |
| | | \$197,233 | |
| | | \$639,096 | |
| | | \$345,732 | |

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

RSMeacham CPA's & Advisors

Address -- *Number and street*

801 Frisco Avenue

City

Clinton

State

OK

ZIP Code

73601

TELEPHONE

Area code

Number

(580) 323-1766

Extension

Name of contact person/Email

Dacia Phillips, CPA

COVERAGE OF THIS REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discretely presented component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

**SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES
2014 ANNUAL SURVEY OF CITY AND TOWN FINANCES**

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

Exclude Internal/Service funds

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.

2. Local sales taxes

a. General sales tax (code T09)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax, public utilities (code T15)

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other — Specify any sales tax not mentioned above.

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

Part IA — INTERGOVERNMENTAL REVENUE

1. General support

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and B42)

In the appropriate column, list any Intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

7. Grants received for mass transit and/or bus systems (codes C94 to B94)

9. All other (From State —code C-89; From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Water and sewer facilities
- Manpower planning and utilization

Part 1B — OTHER REVENUE

3. Special assessment funds

Include —

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, Item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, Item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED

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

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

| Municipality | Hospital |
|----------------------|--|
| Carnegie | Carnegie Tri-County Municipal Hospital |
| Cleveland | Cleveland Area Hospital |
| El Reno | Mercy Hospital El Reno |
| Fairview | Fairview Regional Medical Center Authority |
| Holdenville | Holdenville General Hospital |
| Lindsay | Lindsay Municipal Hospital |
| Norman | Norman Regional Hospital |
| Okeene | Okeene Municipal Hospital |
| Pauls Valley | Pauls Valley General Hospital |
| Pawnee | Pawnee Municipal Hospital |
| Tahlequah | Tahlequah City Hospital |
| Watonga | Watonga Municipal Hospital |