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Members of American
Institute of Certified
Public Accountants

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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) and the 2013-14 Public Trust Annual Report Filings (SA&I Form 2645) of the City of Perry, 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 'RSMeacham'.

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 June 30, 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.saf.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>
<p>RETURN TO Office of the Auditor and Inspector State of Oklahoma at www.saf.ok.gov</p>	<p>City of Perry</p> <p>Name 622 Cedar Street</p> <p>Address Perry OK 73077</p> <p>City State ZIP Code</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 (Omit cents)	Item	Amount (Omit cents)
1. Property taxes — General fund, building fund, and sinking fund	T01	e. Use tax	T09 \$116,956
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	\$2,249,650	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.	\$62,593
b. Franchise fee or tax	T15 \$88,981	b. Other licensing and permits	T29
c. Cigarette tax	C30 \$26,277	4. Other — Specify	T99
d. Hotel/Motel	T19 \$468,307	E911	\$82,932

Part 1A 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.	C30	D30	B30
1. Alcoholic beverage tax		\$64,401	
2. Street and highways	C45 \$47,827	D45	B45
3. Health or hospital	C42	D42 \$514,146	B42
4. Grants received for water utilities	C91	D91	B91
5. Grants received for waste water utilities	C50	D50	B50
6. Grants received for housing, economic, and community development	C50 \$50,000	D50	B50
7. Airports	C80	D80	B80
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 \$54,417	D89	B89 \$557
c. Job training	C89	D89	B89
d. Library grants	C89 \$8,734	D89	B89
Other — Specify	C89	D89	B89
e. Grant- Federal			\$1,611
f.	C89	D89	B89

Part 1B 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 (Omit cents)	Item	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	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. Water supply system	\$1,451,158	a. Sewerage charges	\$640,664
b. Electric power system	A92 \$8,135,025	b. Refuse collection charges	A81 \$676,579
c. Gas supply system	A93	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.	A30
d. Transit	A94		

PURPOSE		(a)	(b)	(c)	(d)
EXPENDITURES BY PURPOSE AND TYPE		CAPITAL OUTLAY			
<p>GOVERNMENTAL ADMINISTRATION</p> <p>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).</p> <p>2. Judicial and legal — All municipal court and court-related activities including judges, probate clerks, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 6).</p> <p>3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.</p> <p>4. Social services</p> <p>5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</p> <p>6. Other hospitals — Payments to hospitals operated privately. Exclude report payments to hospitals operated by other governments in part III.</p> <p>7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.</p> <p>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.</p> <p>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 21, street cleaning expenditure, include in part III any payments highway debt in item 22a.</p> <p>10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis</p> <p>11. Municipal airports</p> <p>12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)</p> <p>PUBLIC SAFETY</p> <p>13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, turnes, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. Exclude highway engineering and planning (report in item 9)</p> <p>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.</p>					
E23	E24	E25	E26	E27	E28
\$227,413	\$53,134	\$227,413	\$53,134	\$227,413	\$53,134
E29	E30	E31	E32	E33	E34
\$254,382	\$65,926	\$254,382	\$65,926	\$254,382	\$65,926

DIRECT EXPENDITURES BY PURPOSE AND TYPE		OTHER REVENUES — Other than tax and intergovernmental revenues — Continued	
<p>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.</p> <p>Amount (omit cents)</p>		<p>2. Other sales and service revenue — Continued</p> <p>A51 \$8,460 d. Recreation charges (swimming, golf, auditoriums, etc.)</p> <p>A52 \$234,493 e. Airports — Include rentals and gross sales of gas and oil.</p> <p>A53 \$161,206 f. Parking facilities (parking lots, garages, parking meters)</p> <p>A54 \$186,864 g. Municipal housing project rentals (gross)</p> <p>A55 \$235,880 h. Ambulance services</p> <p>A56 \$43,549 i. Miscellaneous commercial activities (cornerettes)</p> <p>A57 \$31,139 j. Other (including miscellaneous fee collections)</p> <p>A58 \$109,849 k. Special assessments — Compulsory contributions and reimbursements from owners or property defined by ordinances (sewers, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.</p> <p>A59 \$150,266 l. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.</p>	
<p>Amount (omit cents)</p> <p>5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.</p> <p>6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.</p> <p>7. Royalties — Compensation or portion of proceeds from extraction of natural resources such as oil.</p> <p>8. Fines and forfeitures — (City or town share only)</p> <p>9. Private donations</p> <p>10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employees' contributions to, and interest earnings of, any employee pension fund.</p> <p>a. Penalties</p> <p>b. Misc.</p> <p>c.</p>		<p>Sum of items 10a-10c.</p> <p>←</p> <p>u99 \$260,115</p> <p>TOTAL miscellaneous other revenue</p>	

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)	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.	E94	E94	F94	G94
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	E95	E95	F95	G95
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.	E96	E96	F96	G96
	\$28,514	\$10,539		
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services	\$528,403	\$53,494		
CULTURE AND RECREATION	E81	E81	F81	G81
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	\$213,435	\$85,318	\$172,679	\$5,000
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	E52	F52	G52
	\$158,300	\$81,050		
UTILITIES	E91	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	\$428,496	\$473,723		
b. Electric power supply	\$276,786	\$5,109,972	\$50,093	
c. Gas supply system				
d. Transit system				
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	\$214,224	\$148,878		\$19,592
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations		\$462,221		
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		I91		
a. Water supply system		\$260,423		
b. Electric power supply		I92		
c. Gas supply system		I93		
d. Transit system		I94		
e. All interest not covered by items 19a through 19d		I99		
		\$84,111		
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.	E59	E59	F59	G59
b. Economic development	E59	\$218,102	\$115,059	\$250,000
c. Civil defense	E89	E89	F89	G89
d. Cemetery operations and maintenance	E93	\$136,571	\$52,054	
e. Miscellaneous commercial activities Other — Specify <i>z</i>	E99	E99	F99	G99
f. Animal Control	\$40,886	\$7,550		
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. NONE			5.		
2.			6.		
3.			7.		
4.			8.		

Part IV SALARIES, WAGES, AND FORCE ACCOUNT	Amount (Omit cents)
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.	200 \$4,653,088

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 \$77,150	29U	39U \$77,150	49U \$0
b. Water supply system debt	19U \$8,603,693	29U	39U \$853,951	49U \$7,749,742
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 \$2,085,000	39U	49U \$2,085,000

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 \$2,579,714
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	W31 \$256,841
3. All other funds except employee retirement funds	W81 \$7,274,521
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 proscribed 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

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