

DUE DATE: December 31, 2012		FORM SA&I 2643		OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES	
<p>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.</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, 2012. 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>For assistance in completing this report, please call the Office of the State Auditor at (401) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.</p>				TOWN OF BINGER <hr/> PO BOX 481 <hr/> BINGER, OK 73009 <hr/> <i>(Please correct any error in name, address, and ZIP Code)</i>	
RETURN TO:	Office of the Auditor and Inspector State of Oklahoma 2300 North Lincoln Blvd. Room 100 State Capital Oklahoma City, OK 73105				
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 -	d. Use Tax	T99 11,154	
	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 163,002	3. Occupation and business licensing and permits a. Enter here licenses and inspection changes 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, ect.	T28 15	
	a. General sales tax	163,002			
	b. Franchise fee or tax	T15 26,228	b. Other licensing and permits	T29 -	
	c. Cigarette tax	T19 2,245	4. Other - Specify	T99	
	d. Hotel/Motel	T19 -	E-911 tax	-	
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 of 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		-	5,744	-	
2. Street and highways		C46 1,270	D46 4,646	B46	
3. Health or hospital		C42 -	D42 -	B42	
4. Grants received for water utilities		C91 7,617	D91 -	B91	
5. Grants received for waste water utilities		C80 -	D80 -	B80	
6. Grants received for housing, economic, and community development		C50 -	D50 -	B50	
7. Airports		C89 -	D89 -	B01	
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 4,413	D89 -	B89 -	
c. Job training		C89 -	D89 -	B89 -	
d. Library grants		C89 -	D89 -	B89 -	
Other - Specify		C89 -	D89 -	B89 -	
e. Payments in Lieu of Tax		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					
	Amount (Omit cents)		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		A80		
a. Water supply system	265,806		-		
b. Electric power system	A92 -		A81 -		
c. Gas supply system	A93 -		A36		
d. Transit	A94 -				
		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			
		a. Sewerage charges			
		b. Refuse collection charges			
		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.			

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 (Omit cents)	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	A61	-	519
e. Airports - Include rentals and gross sales of gas and oil.	A01	-	5,400
f. Parking facilities (parking lots, garages, parking meters)	A60	-	7,827
g. Municipal housing project rentals (gross)	A50	-	18,169
h. Ambulance services/FIRE RUNS	A89	5,800	-
i. Miscellaneous commercial activities	A03	-	-
j. Other (including miscellaneous fee collections)	A89	-	-
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	-	-
			9. Interest earnings - Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.
			6. Rents - Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.
			7. Royalties - Compensation or portion of proceed from extraction of natural resources such as oil.
			8. Fines and Forfeitures - (City or town share only)
			9. Private donations
			10. Miscellaneous other revenue - Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenue. 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
			b. REIMBURSEMENTS
			c.
			TOTAL miscellaneous other revenue
			Sum of items 10a-10c.

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 **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
	94,762	39,965	-	-
HEALTH AND WELFARE				
4. Social services	E79	E79	F79	G79
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 government 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
	9,321	15,954	2,220	-
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
	-	5,139	5,177	-
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
	7,858	17,589	12,453	-

Part II	DIRECT EXPENDITURES BY PURPOSE AND TYPE - Continued				
	PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
		Personal services (a)	Operations and maintenance (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.	E04	E04	F04	G04	
	-	-	-	-	
16. Other corrections - Probation and parole activities - But exclude "lock-up" operations (report in item 16).	E05	E05	F05	G05	
	-	-	-	-	
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.	E66	E66	F66	G66	
	-	-	-	-	
AMBULANCE					
18. All expenditures for city operated or subsidized ambulance services.	E32	E32	F32	G32	
	-	-	-	-	
CULTURE AND RECREATION					
19. Parks, cultural activities, and other recreation - Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61	E61	F61	G61	
	-	-	-	-	
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>	E52	E52	F52	G52	
	-	-	-	-	
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>	E91	E91	F91	G91	
a. Water supply system	86,739	148,874	10,185	-	
b. Electric power system	-	-	-	-	
c. Gas supply system	-	-	-	-	
d. Transit	-	-	-	-	
e. Sewers and storm sewers - Construction, maintenance and operation and sanitary and storm sewer systems and sewage disposal plants	E80	E80	F80	G80	
	-	-	-	-	
f. Solid waste and landfill - The collection and disposal of garbage and landfill operations	E81	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 system	-	I92	-	-	
c. Gas supply system	-	I93	-	-	
d. Transit	-	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; judgements 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.	E50	E50	F50	G50	
	-	-	-	-	
b. Economic development	E89	E89	F89	G89	
	-	-	-	-	
c. Civil defense	E89	E89	F89	G89	
	-	-	-	-	
d. Cemetery operations and maintenance	E89	E89	F89	G89	
	-	-	-	-	
e. Miscellaneous commercial activities	E03	E03	F03	G03	
	-	-	-	-	
f. Other - Specify	E89	E89	F89	G89	
	-	-	-	-	
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 receipt government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of receipt 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					Amount (Omit cents)	
Report the total expenditures for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.					200 136,120	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED - Report special obligations of all agencies of your government as well as general city or town debt.						
<p>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. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)).</p> <p>When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.</p>						
AMOUNT, BY PURPOSE (Omit cents)						
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus (c) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		Issued (b)	Retired (c)		Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
a. Sewer debt	19U -	29U -	39U -	-	44U -	41U -
b. Water supply system debt	19U 30,000	29U -	39U 5,000	25,000	44U -	41U -
c. Electric power system debt	19U -	29U -	39U -	-	44U -	41U -
d. Gas supply system debt	19U -	29U -	39U -	-	44U -	41U -
e. Transit	19U -	29U -	39U -	-	44U -	41U -
f. Industrial revenue and pollution control debt	19T -	24T -	34T -	-	44T -	-
g. All other purposes	19U 82,379	29U 9,800	39U 9,858	82,320	44U -	41U -
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. 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					W61	380,742
4. Retirement systems - Single employer plans only						-



P.O. BOX 706 • 2700 SOUTH FOURTH
 CHICKASHA, OKLAHOMA 73023
 PHONE (405) 224-6363 • FAX (405) 224-6364
ajb-cpas.com

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

October 12, 2012

TOWN OF BINGER
 PO BOX 481
 BINGER, OK 73009

We have compiled the 2011-12 State Auditor and Inspector Form 2643 (Annual Survey of City and Town Finances) as of June 30, 2012, included in the accompanying prescribed form. We have not audited or reviewed the accompanying Form 2643 and, accordingly, do not express an opinion or provide any assurance about whether Form 2643 is in accordance with the form prescribed by the Office of the State Auditor and Inspector of Oklahoma.

Management is responsible for the preparation and fair presentation of Form 2643 in accordance with requirements prescribed by the Office of the State Auditor and Inspector of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of Form 2643.

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 Form 2643 without undertaking to obtain or provide any assurance that there are no material modifications that should be made to Form 2643.

Form 2643 is presented in accordance with the requirements of the Office of the State Auditor and Inspector of Oklahoma, which differ from accounting principles generally accepted in the United States of America. Form 2643 is intended solely for the information and use of the Office of the State Auditor and Inspector of Oklahoma and is not intended to be and should not be used by anyone other than this specified party.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the prescribed form, they might influence the user's conclusions about the financial position and results of operations. Accordingly, Form 2643 is not designed for those who are not informed about such matters.

Angel, Johnston & Blasingame, P.C.

Angel, Johnston and Blasingame, P.C.

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 guidance in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name
ANGEL, JOHNSTON AND BLASINGAME, P.C.

Address - Number and street
2700 S. 4TH STREET

TELEPHONE

City
CHICKASHA

State
OK

Zip Code
73018

Area Code
405

Number
224-6363

Name of contact person
Steve Blasingame, CPA