# Ralph Osborn Certified Public Accountant

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Mayor and Members of the Town Council Town of Dustin Dustin, Oklahoma

We have compiled the accompanying form SA&I 2643 - Annual Survey of City and Town Finances of the Town of Dustin, Oklahoma, June 30, 2014 included in the accompanying prescribed form. We have not audited or reviewed the accompanying Form, and, accordingly, do not express an opinion or provide any assurance about whether the accompanying form is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the accompanying Form SA&I 2643 - Annual Survey of City and Town Finances in accordance with the requirements of the Office of the State Auditor and Inspector of the Sate of Oklahoma, and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial information included in this Form.

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 included in this Form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the Form.

The accompanying Form SA&I 2643 - Annual Survey of City and Town Finances is presented in accordance with the requirements of the Office of the State Auditor and Inspector of the State of Oklahoma, which differ from accounting principles generally accepted in the United States of America. Accordingly, this financial information is not designed for those who are not informed about such differences.

Ralph Osborn

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Certified Public Accountant

June 27, 2016

# FORM SA&I 2643 (9-10-2014) DUE DATE: Six months after Fiscal-Year-End IMPORTANT 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. SCARS 193.27 requires an accountant's compilation report to accompany this form.

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.

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.

When completed, please file electronically at www.sai.ok.gov.

Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov RETURN TO

OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA

GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES

Town of Dustin			
Name PO Box 390487			
Address Dustin	ОК	74839	
City	State	ZIP Code	

#### TAX REVENUES Part I

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.

		<u> </u>	
Item	Amount (Omit cents)	Item	Amount (Omit cents)
	TØ1		TØ9
Property taxes — General fund, building fund, and sinking fund		e. Use tax	
2. Local sales taxes — Taxes on goods and services,	TØ9	3. Occupation and business licensing and permits	T28
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.		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	
a. General sales tax	\$37,328	licenses, and liquor licenses; business licenses; etc.	
b. Franchise fee or tax	\$4,515	b. Other licensing and permits	T29
c. Cigarette tax	\$454	4. Other — Specify	Т99
d. Hotel/Motel	T19		

#### 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.

	Amount (Omit cents)			
Purpose for which received	From State	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.	C3Ø	D3Ø	B3Ø	
1. Alcoholic beverage tax				
2. Street and highways	C46	\$2,955	B46	
3. Health or hospital	C42	D42	B42	
4. Grants received for water utilities	C91	D91	B91	
5. Grants received for waste water utilities	C8Ø	D8Ø	B8Ø	
Grants received for housing, economic, and community development	C5Ø	D5Ø	B5Ø	
7. Airports	C89	D89	BØ1	
8. Mass transit rail and/or bus system	C94	D94	B94	
Grants received for transportation	C89	D89	B89	
D. ALL OTHER (From State – code C89; From Federal Government – Code B89) — Include in the appropriate box, receipts from various payments such as — a. Parks and recreation (BOR or HUD)	C89	D89	B89	
b. Public safety	C89	D89	B89	
c. Job training	C89	D89	B89	
d. Library grants	C89	D89	B89	
Other – Specify	C89	D89	B89	
e				
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.

<ol> <li>Utility sales revenue — Gross receipts of any</li> </ol>	Amount (Omit cents)	Other sales and service revenue — Gross receipts	Amount (Omit cents)
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	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.	A8Ø
a. Water supply system	\$87,004		
	A92	a. Sewerage charges	
b. Electric power system		b. Refuse collection charges	A81
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	A36
d. Transit		other governments.	

Part IB OTHER REVENUES — Other than tax and	intergovernmental	revenues — Continued	
Enter below amounts of the stated types of re the fiscal year. Be sure to include revenues of	evenue (net of refund of all funds other than	ds and interfund transfers) received by your government dur the exceptions noted in the special instructions.	ring
Other sales and service revenue — Continued     d. Recreation charges (swimming, golf, auditoriums, etc.)	Amount (Omit cents) A61	Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	Amount (Omit cents) U2Ø \$12
e. Airports — Include rentals and gross sales of gas and oil.	AØ1	Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.	U4Ø
f. Parking facilities (parking lots, garages, parking meters)	A6Ø	Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.	U41
g. Municipal housing project rentals (gross)	A5Ø	Fines and forfeitures — (City or town share only)	U3Ø
	A89	9. Private donations	U5Ø
h. Ambulance services  i. Miscellaneous commercial activities (cemeteries)	AØ3 \$2,025	<ol> <li>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</li> </ol>	
j. Other (including miscellaneous fee collections)	A89	include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's	
Special assessments — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include	UØ1	contributions to, and interest earnings of, any employee pension fund.  a. PWA	\$0
proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.		b. General	\$38,230
Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11	c. Street and Alley  TOTAL miscellaneous other revenue Sum of items 10a–10c.	\$1,325 U99 \$39,555

# 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).

 $\hbox{Column (b)} - \hbox{Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.}$ 

Column (c) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

income taxes, employee contributions for Social Security or retirement	proceeds, assessr	nents, grants, etc.	_	
	E	XPENDITURES BY	PURPOSE AND TY	PE.
			CAPITA	L OUTLAY
PURPOSE	Personal services (a)	Operations and maintenance (b)	Construction (c)	Purchase of land, equipment, and structures (d)
GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23
<ol> <li>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).</li> </ol>				
<ol> <li>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).</li> </ol>	E25	E25	F25	G25
Central administration — City council, aldermen or	E29	E29	F29	G29
commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	\$22,497	\$31,131		
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services				
<ol><li>Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</li></ol>	E36	E36	F36	G36
<ol> <li>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.</li> </ol>				
<ol> <li>Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.</li> </ol>	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	E44	E44	F44	G44
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.		\$23,535		
<ol> <li>Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis</li> </ol>	E45	E45	F45	G45
11. Municipal airports	EØ1	EØ1	FØ1	GØ1
Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E6Ø	E6Ø	F6Ø	G6Ø
PUBLIC SAFETY	E62	E62	F62	G62
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).				
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

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Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued				
	E)	KPENDITURES BY	PURPOSE AND TY	PE
			CAPITAL OUTLAY	
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land, equipment, and structures
PUBLIC SAFETY — Continued	(a) EØ4	(b)	(C)	(d) GØ4
Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.				
<b>16. Other corrections</b> — Probation and parole activities – But exclude "lock-up" operations (report in item 15).	EØ5	EØ5	FØ5	GØ5
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	E32	E32	F32	G32
Services  CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.				
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
UTILITIES  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.).	E91	E91	F91	G91
a. Water supply system	\$25,748	\$64,796		
b. Electric power supply	E92	E92	F92	G92
c. Gas supply system	E93	E93	F93	G93
d Toronto	E94	E94	F94	G94
d. Transit system	E8Ø	E8Ø	F8Ø	G8Ø
Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants				
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.		<b>1</b> 91		
a. Water supply system		<b>1</b> 92		
b. Electric power supply				
c. Gas supply system		<b>1</b> 93		
d. Transit system		194		
All interest and account by items 40s through 40st		189		
e. All interest not covered by items 19a through 19d  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.				
Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E5Ø	E5Ø	F5Ø	G5Ø
b. Economic development	E5Ø	E5Ø	F5Ø	G5Ø
c. Civil defense	E89	E89	F89	G89
5. Sittl deleties	EØ3	EØ3	FØ3	GØ3
d. Cemetery operations and maintenance	EØ3	EØ3	FØ3	GØ3
e. Miscellaneous commercial activities				
Other — Specify   f. Animal Control	E89	E89	F89	G89
g				
h.				

h.
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Item	Type of recipient government(s) (County, State, school districts,	Amount (Omit cents)		Item	Type of recipient government(s) (County, State, school districts,	Amount (Omit cents
	etc.) (a)	(b)			etc.) (a)	(b)
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			5.			
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			7.			
			8.			
t IV SALARIES, WAGES,	, AND FORCE ACCOU	JNT			Amount (O	mit cents)
	nditure for salaries and and wages paid on force			I, as	<sup>zøø</sup> \$361,197	
	<u> </u>		. ,	of all anencies of	your government as we	II ac
			AMOLINT F	BY PURPOSE (Om	ii cantel	
		DURING F	FISCAL YEAR	BY PURPOSE (OIII		
	Outstanding at beginning of fiscal year	Issued	Retired	+	Outstanding total (a) plus (b) minus (c)	
	(a)	(b)	(c)		(d)	
a. Sewer debt	19U	29U	39U	49U \$0		
b. Water supply system	19U	29U	39U	49U		
debt				\$0		
c. Electric power system debt	19U	29U	39U	\$0 \$0		
ucbi	19U	29U	39U	49U		
	1011	-211	2011	\$0		
d. Gas supply system debt		29U	39U	49U		
	19U			-		
e. Transit	19T	24T	34T	\$0 44T		
	19T			\$0 44T \$0		
Transit  f. Industrial revenue and pollution control debt		24T 29U	34T 39U	\$0 44T \$0 49U		
pollution control debt  g. All other purposes	19T	29U	39U	\$0 44T \$0	Amount (O	mit cents)
e. Transit  f. Industrial revenue and pollution control debt  g. All other purposes  Short-term (interest-bearing) del interest-bearing warrants, and control of the contr	191 190 bt — Tax anticipation nother obligations with a	29U notes, bond anticipaterm of one year o	39U	\$0 44T \$0 49U	Amount (O)	mit cents)
e. Transit  f. Industrial revenue and pollution control debt  g. All other purposes  Short-term (interest-bearing) del interest-bearing warrants, and caccounts payable and other not	19U  19U  bt — Tax anticipation nother obligations with a ninterest-bearing obliga	29U notes, bond anticipaterm of one year o	39U	\$0 44T \$0 49U		mit cents)
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e. Transit  f. Industrial revenue and pollution control debt  g. All other purposes  Short-term (interest-bearing) dei interest-bearing warrants, and caccounts payable and other nou  a. Amount outstanding at begin  b. Amount outstanding at end of the caccounts payable and other nou  rt VI  CASH AND INVESTM  Report separately for investments in Federa all investments at car housing and industrial	bt — Tax anticipation nother obligations with a ninterest-bearing obligations of fiscal year of fiscal year MENTS HELD AT END each of the three types al Government, Federal rying value. Include in al financing loans. Exclu	potes, bond anticipaterm of one year oations.  OF FISCAL YEAF of funds listed belagency, State another sinking fund totide accounts receiving	ation notes, in less — Exclude  R  low, the total amound local government, any mortgages are avable, value of real process.	\$0  44T  \$0  49U  \$0  st of cash on hand and non-governmend notes receivable property, and all no	61V 64V and on deposit and intal securities. Report e held as offsets to n-security assets.	mit cents)
e. Transit  f. Industrial revenue and pollution control debt  g. All other purposes  Short-term (interest-bearing) dei interest-bearing warrants, and caccounts payable and other nona.  Amount outstanding at begin  b. Amount outstanding at end of the caccounts	bt — Tax anticipation nother obligations with a ninterest-bearing obligations of fiscal year of fiscal year MENTS HELD AT END each of the three types all Government, Federa rying value. Include in the second of the three types all Government, Include in the second of the three types all Government, Include in the second of the three types all Government, Include in the second of the three types all Government, Include in the second of the second	potes, bond anticipaterm of one year oations.  OF FISCAL YEAF of funds listed belagency, State another sinking fund totide accounts receiving	ation notes, in less — Exclude  R  low, the total amound local government, any mortgages are avable, value of real process.	\$0  44T  \$0  49U  \$0  st of cash on hand and non-governmend notes receivable property, and all no	61V 64V and on deposit and intal securities. Report e held as offsets to n-security assets.	mit cents)
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e. Transit  f. Industrial revenue and pollution control debt  g. All other purposes  Short-term (interest-bearing) dei interest-bearing warrants, and caccounts payable and other nona.  Amount outstanding at begin  b. Amount outstanding at end of tVI  CASH AND INVESTI  Report separately for investments in Federa all investments at carnousing and industrial Assets obtained and reported herein.  Sinking funds — Reserves hel sinking fund and revenue bond of long-term debt.  Bond funds — Unexpended pi	190  190  190  bt — Tax anticipation in other obligations with a ninterest-bearing obligations of fiscal year of fiscal year of fiscal year MENTS HELD AT END each of the three types all Government, Federal rying value. Include in all financing loans. Excluheld pursuant to an add	potes, bond anticipaterm of one year outions.  OFFISCAL YEAR  of funds listed belagency, State and the sinking fund totice accounts receivance refunding the of fund  geterm debt. All casuny other reserves in	ation notes, or less— Exclude  Relow, the total amour di local government, al any mortgages avable, value of real pat results in a legal of the second of th	\$0  44T  \$0  49U  \$0  st of cash on hand and non-governmend notes receivable property, and all no	and on deposit and intal securities. Report held as offsets to in-security assets. easance should not be  Amount at encomit	d of fiscal year
e. Transit  f. Industrial revenue and pollution control debt  g. All other purposes  Short-term (interest-bearing) delinterest-bearing warrants, and caccounts payable and other nor a. Amount outstanding at begin  b. Amount outstanding at end of table of the control of the co	190  190  190  bt — Tax anticipation in other obligations with a ninterest-bearing obligations of fiscal year of fiscal year of fiscal year MENTS HELD AT END each of the three types all Government, Federal rying value. Include in all financing loans. Excluheld pursuant to an add	potes, bond anticipaterm of one year outions.  OFFISCAL YEAR  of funds listed belagency, State and the sinking fund totice accounts receivance refunding the of fund  geterm debt. All casuny other reserves in	ation notes, or less— Exclude  Relow, the total amour di local government, al any mortgages avable, value of real pat results in a legal of the second of th	\$0  44T  \$0  49U  \$0  st of cash on hand and non-governmend notes receivable property, and all no	and on deposit and intal securities. Report in held as offsets to in-security assets. easance should not be  Amount at end (Omit)	d of fiscal year

 4. Retirement systems — Single employer plans only

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Remarks				
Part VII AUDITOR INFORMATION				
NOTE — This report will not be considered complete unless an accostatements included in certain prescribed forms" is attached to the re in AR Section 300 of the AICPA Professional Standards in preparing	mpanying port. The	"accountants compilat municipality's auditor s	ion report on financial hould follow the guidelines	
in AR Section 300 of the AICPA Professional Standards in preparing	such com	pilation report.		
Auditor's firm name				
Ralph Osborn, CPA				
Address — Number and street			TELEPHONE	
P O Box 1015			Area Number	Extension
City	State	ZIP Code	code	
Bristow	ОК	74010	(918) 367-2208	
Name of contact person/Email	1		. ,	1
Ralph Osborn, CPA/osborncpa0487@sbcglobal.net				

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#### **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 discreetly 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 liceness

#### 1. Property taxes (code TØ1)

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

## 2. Local sales taxes

a. General sales tax (code TØ9)

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 C3Ø) — 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)

- Grants received for mass transit and/or bus systems (codes C94 to B94)
- 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
El Reno Fairview Holdenville Lindsay Norman	Carnegie Tri-County Municipal Hospital Cleveland Area Hospital Mercy Hospital El Reno Fairview Regional Medical Center Authority Holdenville General Hospital Lindsay Municipal Hospital Norman Regional Hospital Okeene Municipal Hospital
Pawnee Tahlequah	Pauls Valley General Hospital Pawnee Municipal Hospital Tahlequah City Hospital Watonga Municipal Hospital

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