

DUE DATE: December 31, 2013		FORM SA&I 2643	
IMPORTANT		OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA GARY JONES , AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES	
<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, 2013. 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>		<p>City of Tuttle P.O. Box 10 Tuttle, OK 73089</p>	
RETURN TO	Office of the Auditor and Inspector State of Oklahoma 2300 North Lincoln Blvd. Room 100 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)	
1. Property taxes — General fund, building fund, and sinking fund	T01	0	d. Use tax
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	1,586,154	3. Occupation and business licensing and permits
a. General sales tax		160,803	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.
b. Franchise fee or tax		19,696	b. Other licensing and permits
c. Cigarette Tax	T19	0	4. Other — Specify
c. Hotel/Motel			T29 T99
			Tuttle Housing payment in Lieu of Taxes 0
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.		<p>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.</p> <p>Column (c) — Report only amounts received directly from the Federal Government.</p>	
	Amount (Omit cents)		
Purpose for which received	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support —Total amts rec'd (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	42,001	0	0
2. Street and highways	60,507	0	36,425
3. Health or Hospital	0	0	0
4. Grants received for water utilities	0	0	0
5. Grants received for waste water utilities	0	0	0
6. Grants received for housing, economic, & community development	0	0	0
7. Airports	0	0	0
8. Mass transit rail and/or bus system	0	0	0
9. Grants received for transportation	0	0	0
10. ALL OTHER (From State - code C89; From Fed. Gov't. - Code B89)	C89	D89	B89
— Include in the appropriate box, receipts from various payments such as —			
a. Parks and recreation (BOR or HUD)	0	0	49,974
b. Public Safety	144,833	0	23,327
c. Job training	0	0	0
d. Library grants	0	0	0
Other - Specify	C89	D89	B89
FEMA GRANT	0	0	0
f.	0	0	0
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	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 exclude of amounts received from other governments.	A80
a. Water supply system	842,510	a. Sewerage charges	186,868
b. Electric power system	0	b. Refuse collection charges	658,459
c. Gas supply system	902,366	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.	A81 A36
d. Transit	0		0

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)	5. Interest earnings -Interest received on all deposits & investment holdings of your government and its agencies excluding earnings of any employee pension fund.	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums etc.)	A61 7,860	6. Rents -Exclude rev. reported in Item 2	U20 14,516
e. Airports — Include rentals and gross sales of gas and oil.	A01 68,000	7. Royalties -Compensation or portion of proceed from extraction of natural resources	U40 U41 7,967
f. Parking facilities (parking lots, garages, parking meters)	A60 0	8. Fines & forfeitures (City or Town share on)	U30 210,563
g. Municipal housing project rentals (gross)	A50 0	9. Private donations	U50 4,402
h. Ambulance services	A89 891,365	10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund.	
i. Miscellaneous commercial activities (cemeteries)	A03 0	a. MISC.	U99 506,453
j. Other (including miscellaneous fee collections)	A89 65,212	b. Cemetery	37,998
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 0	c.	0
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 0	Total misc other revenue	U99 544,451
		Sum of items 10a-10c →	

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE				
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services (a)	Operations & Maintenance (b)	CAPITAL OUTLAY Construction (c.) Purchase of land, equip. & 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).	E23 0	E23 0	F23 0	G23 0
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 7,546	E25 16,825	F25 0	G25 0
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 84,809	E29 15,983	F29 0	G29 0
HEALTH AND WELFARE				
4. Social services	E79 0	E79 0	F79 0	G79 0
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36 0	E36 0	F36 0	G36 0
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.	0	0	0	0
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77 0	E77 0	F77 0	G77 0
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 0	E32 0	F32 0	G32 0
TRANSPORTATION				
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. 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 91,932	E44 196,387	F44 0	G44 109,691
10. Toll highways and facilities — Operation and maintenance of highways, roads and bridges operated on fee or toll basis	E45 0	E45 0	F45 0	G45 0
11. Municipal airports	E01 0	E01 0	F01 0	G01 0
12. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	35934 0	13605 0	F60 0	12219 0
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 842,260	E62 157,686	F62 0	G62 126,979
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.	534,775	121,609		25,730

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services (a)	Operations & Maintenance (b)	CAPITAL OUTLAY	
			Construction (c.)	Purchase of land, equip. & structures (d)
	E05	E05	F05	G05
PUBLIC SAFETY — Continued				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	0	0	0	0
16. Other corrections — Probation and parole activities - But exclude "lock up" operations (report in item 16).	0	0	0	0
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.	0	0	0	0
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services	314,214	628,851	0	182,545
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.	38,200	27,489	0	85,670
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>	0	0	0	0
UTILITIES				
21. Gross expenditures 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	143,058	281,003	0	0
b. Electric power system	0	0	0	0
c. Gas supply system	84,269	524,985	0	0
d. Transit	0	0	0	0
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	E80	E80	F80	G80
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	0	359,441	0	0
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		359,171		
b. Electric power system		2431		
c. Gas supply system		I93		
d. Transit		I94		
e. All interest not covered by items 19a through 19d		I99		
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
	0	0	0	0
b. Economic development (Industrial)	119834	120939	F89	110081
	0	0	0	5,631
c. Civil defense	E89	E89	F89	G89
	0	0	0	0
d. Cemetery operations and maintenance	E89	E89	F89	G89
	41,482	13,751	0	17,475
e. Miscellaneous commercial activities	E03	E03	F03	G03
	0	0	0	0
Other — Specify	E89	E89	F89	G89
f. General Gov't.	369,904	409,026	0	0
g.	0	0	0	0
h.	0	0	0	0

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.		0	5.		0	
2.		0	6.		0	
3.		0	7.		0	
4.		0	8.		0	
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.					Z00 1,733,892	
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. 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)). 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.						
AMOUNT, BY PURPOSE (Omit cents)						
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR		Outstanding total (a) plus (b) minus © (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		Issued (b)	Retired (c)		Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
a. Sewer debt	19X 2,275,000	29X 0	39X 80,000	(d) 2,195,000	44X 2,195,000	41X 0
b. Water supply system debt	19A 3,770,857	29A 3,550,000	39A 3,740,648	(d) 3,580,209	44A 3,580,209	41A 0
c. Electric power system debt	19B 0	29B 0	39B 0	(d) 0	44B 0	41B 0
d. Gas supply system debt	19C 211,034	29C 0	39C 24,000	(d) 187,034	44C 187,034	41C 0
e. Transit	19D 0	29D 0	39D 0	(d) 0	44D 0	41D 0
f. Industrial revenue and pollution control debt	19T 0	24T 0	34T 0	(d) 0	44T 0	41T 0
g. All other purposes	19X 3,074,423	29X 376,942	39X 199,088	(d) 3,252,277	44X 3,252,277	41X 0
2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations.					Amount (Omit cents)	
a. Amount outstanding at beginning of fiscal year					61V	0
b. Amount outstanding at end of fiscal year					64V	0
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	226,565
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement.					W31	1,140,747
3. All other funds except employee retirement funds.					W61	1,868,005
4. Retirement systems — Single employer plans only						0



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CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT
ANNUAL SURVEY OF CITY AND TOWN FINANCES
PURSUANT TO SECTION 17-105.1 OF TITLE 11
OF THE OKLAHOMA STATUTES

July 16, 2014

City of Tuttle
PO Box 10
Tuttle, OK 73089

We have compiled the schedules of revenues, expenditures, debt, and cash and investments as of and for the year ended December 31, 2013, of the City of Tuttle, Oklahoma, included in the accompanying Annual Survey of City and Town Finances (SA&I Form 2643). We have not audited or reviewed the accompanying financial schedules, and accordingly, do not express an opinion or provide any other assurance about whether the financial schedules are 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 schedules in the form 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 the financial schedules.

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 the financial schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

These financial schedules are presented in accordance with the reporting requirements of the Office of the State Auditor and Inspector of the State of Oklahoma, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Mayor, City Council, city management, and the Office of the State Auditor & Inspector of the State of Oklahoma and is not intended to be used by anyone other than these specified parties.

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.

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2700 S. 4TH STREET

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