

372038007 000 00 264
 ROOSEVELT TOWN
 MAYOR
 PO BOX 323
 ROOSEVELT, OK 73564 0323

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.
 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 trustee, etc.) for the fiscal year ending June 30, 2011. 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. For assistance in completing this report, please call the Office of the State Auditor at (405) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.
Office of the Auditor and Inspector
State of Oklahoma
Room 100 State Capitol
Oklahoma City, OK 73105

Part I TAX REVENUES
 Items 1-3 — Report receipts from all taxes imposed by your government, interest earnings, fines, or any other sources that are not taxes or licenses. Do not include receipts from service charges, special assessments, interest, penalties, and interest.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
1. Property taxes — General fund, building fund, and sinking fund	101	1. 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.	109
2. Occupation and business licensing and permits	128	2. General sales tax	115
3. Other licensing and permits	129	3. Franchise fee or tax	116
4. Other — Specify	199	4. Cigarette tax	119
	2,706		119

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 Revenue" in part 1, 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 (b) — Report only amounts received directly from the Federal Government.
Column (c) — Report only amounts received from the Federal Government collected for it by another government.

Item	From State (a)	From other local governments (b)	From Federal Government (directly) (c)	Purpose for which received
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	C46	D46	B46	
2. Street and highways	C42	D42	B42	
3. Health or hospital	C91	D91	B91	
4. Grants received for water utilities	C82	D82	B82	
5. Grants received for waste water utilities	C50	D50	B50	
6. Grants received for housing, economic, and community development	C88	D88	B81	
7. Airports	C94	D94	B94	
8. Mass transit rail and/or bus system	C89	D89	B89	
9. Grants received for transportation	C89	D89	B89	
10. ALL OTHER (From State — code C89; From Federal Government — Code B89) — <i>Includes in the appropriate box, receipts from various payments such as —</i>	C89	D89	B89	
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	
e. Other — Specify	C89	D89	B89	

Part IB OTHER REVENUES — Other than tax and intergovernmental revenues
 Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Item	Amount (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	6. Sewerage charges	A80
a. Water supply system	A92	7. Refuse collection charges	A81
b. Electric power system	A93	8. 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.	A94
c. Gas supply system	A94	9. 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
d. Transit	A94	10. 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

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 and 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		U20 256
e. Airports — Include rentals and gross sales of gas and oil.	A01	6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in Item 2.	U40 1,000
f. Parking facilities (parking lots, garages, parking meters)	A60	7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.	U41
g. Municipal housing project rentals (gross)	A50	8. Fines and forfeitures — (City or town share only)	U30
h. Ambulance services	A89	9. Private donations	U50
i. Miscellaneous commercial activities (cemeteries)	A03	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.	U99
j. Other (including miscellaneous fee collections)	A89	a. <u>INSURANCE REVENUES</u>	12,000
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	b.	
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 10,888	c.	
		TOTAL miscellaneous other revenue Sum of items 10a-10c. →	U99

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).

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	E23	E23	F23	G23
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
HEALTH AND WELFARE	E79	E79	F79	G79
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 governments 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	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.	E44	E44	F44	G44
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	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).	E62	E62	F62	G62
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

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continued

EXPENDITURES BY PURPOSE AND TYPE		PURPOSE	
CAPITAL OUTLAY		(a)	(b)
Purchase of land, equipment, and structures (d)		Personal services	Operations and maintenance
Construction (c)			
		(a)	(b)
E04	E04	E04	E04
G04	F04		
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.			
G05	F05	E05	
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 16).			
G06	F06	E06	
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprises for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.			
G02	F02	E02	
AMBULANCE			
18. All expenditures for city operated or subsidized ambulance services			
G01	F01	E01	
CULTURE AND RECREATION			
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.			
G02	F02	E02	
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.).			
G03	F03	E03	
G04	F04	E04	
G00	F00	E00	
INTEREST ON DEBT			
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.			
		191	
		192	
		193	
		194	
		199	
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 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.			
G09	F09	E09	
b. Economic development			
G09	F09	E09	
c. Civil defense			
G03	F03	E03	
d. Cemetery operations and maintenance			
G03	F03	E03	
e. Miscellaneous commercial activities			
G09	F09	E09	
f. Other — Specify Z			
G09	F09	E09	
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.			5.		
2.			6.		
3.			7.		
4.			8.		

Part IV SALARIES, WAGES, AND FORCE ACCOUNT

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.

Amount (Omit cents)

200

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 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)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		Issued (b)	Retired (c)		Revenue and nonguaranteed bonds (e)	Guaranteed bonds (f)
a. Sewer debt	19U	29U	39U	49U	44U	41U
b. Water supply system debt	19U	29U	39U	49U	44U	41U
c. Electric power system debt	19U	29U	39U	49U	44U	41U
d. Gas supply system debt	19U	29U	39U	49U	44U	41U
e. Transit	19U	29U	39U	49U	44U	41U
f. Industrial revenue and pollution control debt	19T	24T	34T	44T	44T	
g. All other purposes	19U	29U	39U	49U	44U	41U

Amount (Omit cents)

61V

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.

a. Amount outstanding at beginning of fiscal year

64V

b. Amount outstanding at end of fiscal year

Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

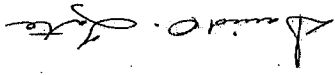
Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund 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
4. Retirement systems — Single employer plans only	

Name of contact person/Email				
City		State	ZIP Code	Area code
Address — Number and street		TELEPHONE		
Auditor's firm name				
<p>NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the guidelines in AP Section 300 of the AICPA Professional Standards in preparing such compilation report.</p>				
Part VII AUDITOR INFORMATION				
<p>Remarks</p> <p style="text-align: right;">V98</p>				

Auditor's firm name: David O. Tate, CPA
 Address: 112 N. Oklahoma, Ste. A
 Mangum, OK 73554
 Telephone: (580) 782-5541
 Name of contact person: David O. Tate
 E-mail: dotcpa@davidotatetcpa.com

Certified Public Accountant
 November 30, 2010



To the Governing Body of the
 Town of Roosevelt
 I have compiled the Annual Survey of City and Town Finances for the
 twelve months ended June 30, 2011, for the Town of Roosevelt,
 Oklahoma, included in the accompanying prescribed form in accordance
 with Standards for Accounting and Review Services issued by the
 American Institute of Certified Public Accountants.
 My compilation was limited to presenting in the form prescribed by the
 Office of the State Auditor and Inspector of the State of Oklahoma
 information that is the representation of management. I have not audited or
 reviewed the form referred to above, and, accordingly, do not express an
 opinion or any other form of assurance on it.
 This form is presented in accordance with the requirements of the Office of
 the State Auditor and Inspector of the State of Oklahoma which differs from
 accounting principles generally accepted in the United States of America.
 Accordingly, this form is not designed for those who are not informed about
 such differences.

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