of the Group I counties choose to place their county sales tax collections in their county General Fund (as opposed to Cash Funds).

Before discussion of particular expenditure accounts, it is important for the reader to know that county governments in Oklahoma do not have a uniform set of accounts. Those listed in these tables are relatively uniform, yet differences exist. Example one: some counties pay all insurance and benefits out of their “General Government” account, while others set up a separate “Insurance and Benefits” account. Example two: some counties will have sales tax expenditure accounts in their General Fund and other counties will have sales tax expenditure funds in their “Cash Funds” (discussed later).

Therefore, for one county, in addition to the County Sheriff expenditures listed in Tables 3 and 4, there will be a Sales Tax Sheriff expenditure account that has been lumped into “Other Expenditures” in these tables. In another county, there will be a Sales Tax for Sheriff Cash Fund (included in Tables 9 and 10). State law allows each county to put sales tax into the General Fund or into a separate Cash Fund. Because this is allowed, direct comparison of one county to another is complicated and difficult. To make such comparisons, the reader should also examine publications with county by county detail such as “Abstract of County Government General, Highway, and Special Revenue Funds in Oklahoma, Fiscal Year 2014 - 2015” and “County Sales, Use and Lodging Tax.