



HOWE CITY  
 2014-2015  
 ESTIMATE OF NEEDS  
 AND FINANCIAL STATEMENT OF THE  
 FISCAL YEAR 2013-2014

INDEX

Letters and Certifications:	Page
Letter To Excise Board .....	1
Affidavit of Publication .....	2
Accountant's Letter .....	3
Certificate of Excise Board .....	Exhibit "Y" - Page 1
Exhibits:	Filed
Exhibit "A" General Fund .....	YES
Exhibit "B" Building Fund .....	No
Exhibit "C" Special Revenue Funds:	
Special Revenue Fund One .....	No
Special Revenue Fund Two .....	No
Special Revenue Fund Three .....	No
Special Revenue Fund Four .....	No
Exhibit "G" Sinking Fund .....	No
Exhibit "H" Industrial Development Bond Fund .....	No
Exhibit "I" Special Revenue Funds .....	No
Exhibit "J" Capital Project Funds .....	No
Exhibit "K" Enterprise Funds .....	No
Exhibit "L" Internal Service Funds .....	No
Exhibit "Y" Certificate of Excise Boards Estimate of Needs .....	No
Exhibit "Z" Publication Sheet .....	No

THE CITY OF HOWE  
2014-2015  
ESTIMATE OF NEEDS  
AND FINANCIAL STATEMENT OF THE  
FISCAL YEAR 2013-2014

HOWE CITY, STATE OF OKLAHOMA  
STATE OF OKLAHOMA, COUNTY OF LEFLORE, ss:

To the County Excise Board of said County and State, Greeting:-  
Pursuant to the requirements of 68 O.S. Section 3002, we submit herewith for your consideration, the within statement of the fiscal condition of the City of Howe, State of Oklahoma, for the fiscal year beginning July 1, 2013 and ending June 30, 2014, together with an itemized statement of the estimated needs thereof for the fiscal year beginning July 1, 2014 and ending June 30, 2015. The same have been prepared in conformity to Statute, in relation to which be it further noted that:

1. We, the members of the Governing Board of said City and State, do hereby certify that the statements herein submitted show the true and correct conditions of the fiscal affairs of said City for the fiscal year ending June 30, 2014, that said statements comprise a "full and accurate statement of the assessments, receipts and expenditures of the preceding year, made out in detail under separate heads" that said preparation was had at an official session of said Board, begun on the first Monday in July, 2014 pursuant to the provisions of 68 O.S. Section 3002.
2. And we further certify that the estimates of the several amounts necessary for current expenses for the fiscal year beginning July 1, 2014 and ending June 30, 2015 as shown under "Schedule 8" were prepared and filed with the Governing Board as of the first Monday in July 2014, that the same have been correctly entered, and that all estimates made are entered as certified by Department Heads for the respective purposes herein set out. We further certify that the sums requested for salaries of city officers and the deputies are calculated and based upon authority of salary statutes currently effective and applicable in this county.
3. We further certify that the estimated income from sources other than ad valorem tax, shown on "Schedule 4", expected to be collected as a revenue during the ensuing fiscal year, and is not in excess of the 90% of the amounts collected for the same sources of the 90% of the amounts collected for the same sources during the fiscal year ending June 30, 2014.

Dated at the office of the City Clerk, at Howe, Oklahoma, this 23rd day of Oct. 2014

[Signature]  
Chairman

[Signature]  
Member

[Signature]  
Member

\_\_\_\_\_  
Member

\_\_\_\_\_  
Treasurer

\_\_\_\_\_  
Member

[Signature]  
City Clerk

Filed this 23rd day of Oct., 2014 Secretary and Clerk of Excise Board, Leflore County, Oklahoma.

"See Accountant's Compilation Report"

AFFIDAVIT OF PUBLICATION

STATE OF OKLAHOMA, CITY OF HOWE

Personally appeared before me, the undersigned Notary Public, \_\_\_\_\_  
City Clerk of the City and State aforesaid, who being first duly sworn according to law, deposes and says:  
That he/she complied with the law by having the financial statement for the fiscal year ending June 30, 2014,  
and the estimated needs and the estimated income from sources other than ad valorem taxes, for the fiscal  
year beginning July 1, 2014 and ending June 30, 2015 published in one issue of the POTEAU DAILY NEWS  
a legally-qualified newspaper published - of general circulation, in said county (*strike inapplicable phrase*)  
a copy of which together with proof of publication is herewith attached marked Exhibit "Z" and made a part  
of hereof.

Kevin Ford  
County Clerk

Subscribed and sworn to before me this 20 day of October, 2014.

Tracie Elder  
Notary Public

1-14-18  
My Commission Expires

TRACIE ELDER  
NOTARY PUBLIC - STATE OF OKLAHOMA  
MY COMMISSION EXPIRES 1-14-18  
COMMISSION #14000326

"See Accountant's Compilation Report"

**William C. Pickle, Jr., MBA**

**Certified Public Accountant  
204 Dewey •Box 968  
Poteau, Oklahoma 74953**

**Phone (918) 647-4121 • Fax (918) 647-4122  
email - pickcpa@windstream.net**

**Member  
American Institute of  
Certified Public Accountants**

**Member  
Oklahoma Society of  
Certified Public Accountants**

**ACCOUNTANT'S COMPILATION REPORT**

**Honorable Governing Board  
Town of Howe  
Leflore County Oklahoma**

**I have compiled the accompanying Town of Howe 2014-2015 Estimate of Needs, Financial Statements and supplemental information of the Fiscal Year 2013-2014 in the accompanying prescribed form. I have not audited or reviewed the accompanying financial statements and supplemental schedules and accordingly, do not express an opinion or provide any assurance about whether the financial statements and supplemental schedules are in accordance with the form prescribed by the State Auditor and Inspector, State of Oklahoma.**

**Management is responsible for the preparation and fair presentation of the financial statements and supplemental schedules in accordance with the requirements prescribed by the Office of the State Auditor and Inspector, State of Oklahoma and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements and supplemental schedules in the prescribed form.**

**My 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 the management of The Town of Howe , Howe, Oklahoma, in presenting financial information in the prescribed form without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supplemental schedules.**

**These cash basis financial statements and supplementary schedules are presented in accordance with the requirements of State Auditor and Inspector, State of Oklahoma, which differ from accounting principles generally accepted in the United States of America.**

**Management has elected to omit substantially all of the disclosures and management's discussion and analysis prepared in accordance with the cash basis accounting and budget laws of the State of Oklahoma. If the omitted disclosures were included in the financial statements and supplementary schedules, they might influence the user's conclusions about the Town's Assets, Liabilities, Fund Balances, and Receipts and Disbursements –Cash Basis.**

**I am not independent with regard to the Town of Howe, Leflore County, Oklahoma.**



**William C. Pickle, Jr. CPA  
September 24, 2014**

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

PAGE 1

Schedule 1, Current Balance Sheet - June 30, 2014		Amount
<b>ASSETS:</b>		
Cash Balance June 30, 2014	\$	14,768.99
Investments	\$	2,958.26
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>17,727.25</b>
<b>LIABILITIES AND RESERVES:</b>		
Warrants Outstanding	\$	650.13
Reserve for Interest on Warrants	\$	-
Reserves From Schedule 8	\$	9,221.49
<b>TOTAL LIABILITIES AND RESERVES</b>	<b>\$</b>	<b>9,861.62</b>
<b>CASH FUND BALANCE JUNE 30, 2014</b>	<b>\$</b>	<b>7,856.63</b>
<b>TOTAL LIABILITIES, RESERVES AND CASH FUND BALANCE</b>	<b>\$</b>	<b>17,728.25</b>

Schedule 2, Revenue and Requirements - 2014-2015		
		Total
<b>REVENUE:</b>		
Cash Balance June 30, 2013		
Cash Fund Balance Transferred From Prior Years	\$ 24,074.99	
Current Ad Valorem Tax Apportioned	\$ -	
Miscellaneous Revenue Apportioned	\$ 239,564.36	
<b>TOTAL REVENUE</b>		<b>\$ 263,639.35</b>
<b>REQUIREMENTS:</b>		
Claims Paid by Warrants Issued	\$ 201,470.32	
Reserves From Schedule 8	\$ -	
Interest Paid on Warrants	\$ -	
Reserve for Interest on Warrants	\$ -	
<b>TOTAL REQUIREMENTS</b>		<b>\$ 201,470.32</b>
<b>ADD: CASH FUND BALANCE AS PER BALANCE SHEET 6-30-2014</b>		<b>\$ 7,856.63</b>
<b>TOTAL REQUIREMENTS AND CASH FUND BALANCE</b>		<b>\$ 209,326.95</b>

Schedule 3, Cash Fund Balance Analysis - June 30, 2014		Amount
<b>ADDITIONS:</b>		
Miscellaneous Revenue Collected in Excess of Estimates-Net	\$	88,034.59
Warrants Estopped, Cancelled or Converted	\$	-
Fiscal Year 2013-2014 Lapsed Appropriations	\$	(19,841.85)
Fiscal Year 2012-2013 Lapsed Appropriations	\$	-
Ad Valorem Tax Collections in Excess of Estimate	\$	-
Prior Years Ad Valorem Tax	\$	-
<b>TOTAL ADDITIONS</b>	<b>\$</b>	<b>68,192.74</b>
<b>DEDUCTIONS:</b>		
Supplemental Appropriations	\$	60,334.11
Current Tax in Process of Collection	\$	-
<b>TOTAL DEDUCTIONS</b>	<b>\$</b>	<b>60,334.11</b>
<b>Cash Fund Balance as per Balance Sheet 6-30-2014</b>	<b>\$</b>	<b>7,858.63</b>
<b>Composition of Cash Fund Balance:</b>		
Cash	\$	-
<b>Cash Fund Balance as per Balance Sheet 6-30-2014</b>	<b>\$</b>	<b>7,858.63</b>

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

2a

EXHIBIT "A"

Schedule 4, Miscellaneous Revenue	2013-2014 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
<b>1000 CHARGES FOR SERVICES</b>		
1111 Inspection Fees	\$ -	\$ -
1112 Permit Fees	\$ -	\$ -
1113 Garbage Disposal Fees	\$ -	\$ -
1114 Sewer Connection Fees	\$ -	\$ -
1115 Dog Pound Fees	\$ -	\$ -
1116 City Engineer Fees	\$ -	\$ -
1117 Police Dept. Fees		
1118 Fire Dept. Fees	\$ -	\$ 760.00
1119 Licenses	\$ -	\$ -
1120 Other-		\$ -
<b>Total Charges For Services</b>	\$ -	\$ 760.00
<b>INTERGOVERNMENTAL REVENUES</b>		
<b>2000 INTERGOVERNMENTAL REVENUES - LOCAL SOURCES:</b>		
2111 Occupation Tax	\$ -	\$ -
2112 Franchise Tax	\$ -	\$ -
2113 Dog License and Tax	\$ -	\$ -
2114 Gas Utility Revenues	\$ -	\$ -
2115 Water Utility Revenues	\$ -	\$ -
2116 Light and Power Utility Revenues	\$ -	\$ -
2117 Library Fines	\$ -	\$ -
2118 Police Fines	\$ 45,361.34	\$ 130,027.50
2119 Public Health Contributions	\$ -	\$ -
2120 Housing Authority Payments in Lieu of Tax Revenue	\$ -	\$ -
2121 User Tax	\$ -	\$ -
2122 Parking Meter Revenues	\$ -	\$ -
2123 Other -Rebates/Donations-Police	\$ (47.15)	\$ (610.00)
2124 Other -Refunds-Police	\$ -	\$ 1.83
<b>Total - Local Sources</b>	\$ 45,314.19	\$ 129,419.33
<b>3000 INTERGOVERNMENTAL REVENUES - STATE SOURCES:</b>		
3111 Sales Tax - OTC	\$ 71,267.09	\$ 80,955.29
3112 Motor Vehicle Collections for Cities and Towns - OTC Code 0814	\$ 1,394.31	\$ 1,461.86
3113 Alcohol Beverage Tax for Cities and Towns - OTC Code 6314	\$ 5,662.60	\$ 999.43
3114 Other - GASOLINE TAX	\$ 5,050.21	\$ 999.42
3115 Other - CIGARETTE TAX	\$ 945.89	\$ 953.55
3116 Other -	\$ -	\$ -
3117 Other - REFUNDS	\$ -	\$ (141.67)
3118 Other - EMERGENCY MGT	\$ -	\$ -
3119 Other - OTC	\$ -	\$ -
<b>Sub-Total - OTC</b>	\$ 84,320.10	\$ 85,227.88
3211 State Grants	\$ -	\$ -
3212 State Election Reimbursement	\$ -	\$ -
3213 State Payments in Lieu of Tax Revenue	\$ -	\$ -
3214 Homestead Exemption Reimbursement	\$ -	\$ -
3215 Additional Homestead Exemption Reimbursement	\$ -	\$ -
3216 Transportation of Juveniles	\$ -	\$ -
3217 DARE Grant - Police Dept.	\$ -	\$ 4,473.98
3218 State Forestry Grant - Fire Dept.	\$ -	\$ -
3219 Emergency Management Reimbursement	\$ -	\$ -

Continued on page 2b

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

2013-2014 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2014-2015 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 760.00	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 760.00		\$ -	\$ -	\$ -
\$ -				
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 84,666.16	90.00%		\$ 117,024.75	\$ 117,024.75
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ (562.85)	90.00%		\$ (549.00)	\$ (549.00)
\$ 1.83	90.00%	\$ -	\$ 1.65	\$ 1.65
\$ 84,105.14		\$ -	\$ 116,477.40	\$ 116,477.40
\$ 9,688.20	90.00%	\$ -	\$ 72,859.76	\$ 72,859.76
\$ 67.55	90.00%	\$ -	\$ 1,315.67	\$ 1,315.67
\$ (4,663.17)	90.00%	\$ -	\$ 899.49	\$ 899.49
\$ (4,050.79)	90.00%	\$ -	\$ 899.48	\$ 899.48
\$ 7.66	90.00%	\$ -	\$ 858.20	\$ 858.20
\$ -	90.00%	\$ -	\$ -	\$ -
\$ (141.67)	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 907.78		\$ -	\$ 76,832.60	\$ 76,832.60
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 4,473.98	0.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

2b

Schedule 4, Miscellaneous Revenue		
SOURCE	2013-2014 ACCOUNT	
	AMOUNT	ACTUALLY
	ESTIMATED	COLLECTED
Continued from page 2a		
3220 Civil Defense Reimbursement - State	\$ -	\$ -
3221 Other -Interest-Investments	\$ -	\$ -
3222 Other -Returned check charges	\$ -	\$ -
3223 Other -Refunds-Police	\$ -	\$ -
3224 Other -Insurance Reimbursements	\$ -	\$ -
3225 Other -Copies-Police	\$ -	\$ -
3226 Other -Donations-General	\$ -	\$ -
3227 Other - Refunds-General	\$ -	\$ -
3228 Other -	\$ -	\$ -
<b>Total State Sources</b>	<b>\$ 84,320.10</b>	<b>\$ 89,701.86</b>
<b>4000 INTERGOVERNMENTAL REVENUES - FEDERAL SOURCES:</b>		
4111 Federal Grants	\$ 1,310.40	\$ -
4112 Federal Payments in Lieu of Tax Revenues	\$ -	\$ -
4113 J.T.P.A. Salary Reimbursement	\$ -	\$ -
4114 FEMA	\$ -	\$ -
4115 District Attorney Reimbursement - Federal	\$ -	\$ -
4116 J.T.P.A. Salary Reimbursement	\$ -	\$ -
4117 Other -DA Award Grant	\$ -	\$ -
4118 Other -Refunds	\$ -	\$ -
4119 Other -	\$ -	\$ -
<b>Total Federal Sources</b>	<b>\$ 1,310.40</b>	<b>\$ -</b>
<b>Grand Total Intergovernmental Revenues</b>	<b>\$ 130,944.69</b>	<b>\$ 219,121.19</b>
<b>5000 MISCELLANEOUS REVENUE:</b>		
5111 Interest on Investments	\$ 38.95	\$ 20.48
5112 Rental or Lease of Property	\$ 2,133.00	\$ -
5113 Sale of Property	\$ -	\$ -
5114 Royalty	\$ -	\$ -
5115 Insurance Recoveries	\$ -	\$ -
5116 Insurance Reimbursements	\$ -	\$ -
5117 Rural Fire Runs	\$ -	\$ -
5118 Copies	\$ 0.48	\$ -
5119 Return Check Charges	\$ -	\$ 209.76
5120 Mowing and Trash Reimbursement	\$ -	\$ -
5121 DA AWARD GRANT	\$ -	\$ -
5122 Vending Machine Commissions	\$ -	\$ -
5123 Other Concessions	\$ -	\$ -
5124 Police Salary Reimbursement	\$ -	\$ -
5125 Gross Receipts OG&E Company	\$ 15,735.17	\$ 16,330.83
5126 Gross Receipts AOG Company	\$ 1,563.12	\$ 2,013.32
5127 Gross Receipts-Kiamichi	\$ 275.99	\$ 294.86
5128 Gross Receipts SW Bell Telephone Company	\$ 838.37	\$ 813.92
5129 Gross Receipts Cable TV	\$ -	\$ -
5130 Leases - Oil Etc.	\$ -	\$ -
5131 -KEDDO	\$ -	\$ -
<b>Total Miscellaneous Revenue</b>	<b>\$ 20,585.08</b>	<b>\$ 19,683.17</b>
<b>6000 NON-REVENUE RECEIPTS:</b>		
6111 Contributions from Other Funds		
<b>Grand Total General Fund</b>	<b>\$ 151,529.77</b>	<b>\$ 239,564.36</b>

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

2013-2014 ACCOUNT OVER (UNDER)	BASIS AND LIMIT OF ENSUING ESTIMATE	2014-2015 ACCOUNT		
		CHARGEABLE INCOME	ESTIMATED BY GOVERNING BOARD	APPROVED BY EXCISE BOARD
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 5,381.76		\$ -	\$ 76,832.60	\$ 76,832.60
\$ (1,310.40)	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ (1,310.40)		\$ -	\$ -	\$ -
\$ 88,176.50		\$ -	\$ 193,310.00	\$ 193,310.00
\$ (18.47)	89.99%	\$ -	\$ 18.43	\$ 18.43
\$ (2,133.00)	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ (0.48)	90.00%	\$ -	\$ -	\$ -
\$ 209.76	90.00%	\$ -	\$ 188.78	\$ 188.78
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 595.66	90.00%	\$ -	\$ 14,697.75	\$ 14,697.75
\$ 450.20	90.00%	\$ -	\$ 1,811.99	\$ 1,811.99
\$ 18.87	90.00%	\$ -	\$ 265.37	\$ 265.37
\$ (24.45)	90.00%	\$ -	\$ 732.53	\$ 732.53
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ -	90.00%	\$ -	\$ -	\$ -
\$ (901.91)		\$ -	\$ 17,714.85	\$ 17,714.85
\$ -	90.00%	\$ -	\$ -	\$ -
\$ 88,034.59		\$ -	\$ 211,024.85	\$ 211,024.85

*"See Accountant's Compilation Report"*

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

**EXHIBIT "A"**

Schedule 5, Expenditures General Fund Cash Accounts of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	2013-2014
Cash Balance Reported to Excise Board 6-30-2013	\$ -
Cash Fund Balance Transferred Out	\$ -
Cash Fund Balance Transferred In	\$ 24,074.99
Adjusted Cash Balance	\$ 24,074.99
Ad Valorem Tax Apportioned To Year In Caption	\$ -
Miscellaneous Revenue (Schedule 4)	\$ 239,564.36
Cash Fund Balance Forward From Preceding Year	\$ -
Prior Expenditures Recovered	\$ 325.00
<b>TOTAL RECEIPTS</b>	<b>\$ 239,889.36</b>
<b>TOTAL RECEIPTS AND BALANCE</b>	<b>\$ 263,964.35</b>
Warrants of Year in Caption	\$ 190,593.78
Interest Paid Thereon	\$ -
<b>TOTAL DISBURSEMENTS</b>	<b>\$ 190,593.78</b>
<b>CASH BALANCE JUNE 30, 2014</b>	<b>\$ 73,370.57</b>
Reserve for Warrants Outstanding	\$ 650.13
Reserve for Interest on Warrants	\$ -
Reserves From Schedule 8	\$ 27,192.48
<b>TOTAL LIABILITES AND RESERVE</b>	<b>\$ 27,842.61</b>
DEFICIT: (Red Figure)	\$ -
<b>CASH BALANCE FORWARD TO SUCCEEDING YEAR</b>	<b>\$ 45,527.96</b>

Schedule 6, General Fund Warrant Account of Current and All Prior Years	
CURRENT AND ALL PRIOR YEARS	TOTAL
Warrants Outstanding 6-30-2013 of Year in Caption	\$ 920.03
Warrants Registered During Year	\$ 219,931.50
<b>TOTAL</b>	<b>\$ 220,851.53</b>
Warrants Paid During Year	\$ 220,201.40
Warrants Converted to Bonds or Judgements	\$ -
Warrants Cancelled	\$ -
Warrants Estopped by Statute	\$ -
<b>TOTAL WARRANTS RETIRED</b>	<b>\$ 220,201.40</b>
<b>BALANCE WARRANTS OUTSTANDING JUNE 30, 2014</b>	<b>\$ 650.13</b>

Schedule 7, 2013 Ad Valorem Tax Account		
2013 Net Valuation Certified To County Excise Board	0.000 Mills	Amount
Total Proceeds of Levy as Certified		\$ -
Additions:		\$ -
Deductions:		\$ -
Gross Balance Tax		\$ -
Less Reserve for Delinquent Tax		\$ -
Reserve for Protest Pending		\$ -
Balance Available Tax		\$ -
Deduct 2013 Tax Apportioned		\$ -
Net Balance 2013 Tax in Process of Collection or		\$ -
Excess Collections		\$ -

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

Schedule 5, (Continued)						
2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008	TOTAL
\$ 29,104.91	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,104.91
\$ 24,074.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,074.99
		\$ -	\$ -	\$ -	\$ -	\$ 24,074.99
\$ 5,029.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,104.91
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,564.36
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,889.36
\$ 5,029.92	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,994.27
\$ 10,159.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,753.50
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 10,159.72	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,753.50
\$ (5,129.80)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,240.77
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650.13
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,192.48
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,842.61
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ (5,129.80)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,398.16

Schedule 6, (Continued)						
2013-2014	2012-2013	2011-2012	2010-2011	2009-2010	2008-2009	2007-2008
\$ -	\$ 920.03	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 210,691.81	\$ 9,239.69	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 210,691.81	\$ 10,159.72	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 210,041.68	\$ 10,159.72	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 210,041.68	\$ 10,159.72	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 650.13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Schedule 9, General Fund Investments						
INVESTED IN	Investments on Hand June 30, 2013	Since Purchased	LIQUIDATIONS		Barred by Court Order	Investments on Hand June 30, 2014
			By Collections of Cost	Amortized Premium		
PAYROLL TAX DEPOSITS	\$ 3,245.17	\$ 2,958.26	\$ 3,245.17	\$ -	\$ -	\$ 2,958.26
		\$ -		\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL INVESTMENTS</b>	\$ 3,245.17	\$ 2,958.26	\$ 3,245.17	\$ -	\$ -	\$ 2,958.26

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

4g

Schedule 8(g), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			ORIGINAL APPROPRIATIONS
	RESERVES 6-30-2013	WARRANTS SINCE ISSUED	BALANCE LAPSED APPROPRIATIONS	
<b>60-GENERAL</b>				
60a Personal Services	\$ -	\$ -	\$ -	\$ 38,960.24
60b Part Time Help	\$ -	\$ -	\$ -	\$ -
60c Travel	\$ -	\$ -	\$ -	\$ 624.57
60d Maintenance and Operation	\$ -	\$ -	\$ -	\$ 24,173.66
60e Capital Outlay	\$ -	\$ -	\$ -	\$ 3,746.11
60f Intergovernmental	\$ -	\$ -	\$ -	\$ -
60g Other -PAYROLL TAXES	\$ -	\$ -	\$ -	\$ -
60h Other -	\$ -	\$ -	\$ -	\$ 20,064.55
<b>60 Total</b>	\$ -	\$ -	\$ -	\$ 87,569.13
<b>61-GENERAL (CONTINUED)</b>				
61a Personal Services	\$ -	\$ -	\$ -	\$ -
61b Part Time Help	\$ -	\$ -	\$ -	\$ -
61c Travel	\$ -	\$ -	\$ -	\$ -
61d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
61e Capital Outlay	\$ -	\$ -	\$ -	\$ -
61f Intergovernmental	\$ -	\$ -	\$ -	\$ -
61g Other Expenses	\$ -	\$ -	\$ -	\$ -
61h Other -Employee Insurance	\$ -	\$ -	\$ -	\$ -
<b>61 Total</b>	\$ -	\$ -	\$ -	\$ 3,450.00
<b>62-</b>				
62a Personal Services	\$ -	\$ -	\$ -	\$ -
62b Part Time Help	\$ -	\$ -	\$ -	\$ -
62c Travel	\$ -	\$ -	\$ -	\$ -
62d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
62e Capital Outlay	\$ -	\$ -	\$ -	\$ -
62f Intergovernmental	\$ -	\$ -	\$ -	\$ -
62g Other -PENSIONS	\$ -	\$ -	\$ -	\$ -
62h Other -	\$ -	\$ -	\$ -	\$ -
<b>62 Total</b>	\$ -	\$ -	\$ -	\$ -
<b>63</b>				
63a Personal Services	\$ -	\$ -	\$ -	\$ -
63b Part Time Help	\$ -	\$ -	\$ -	\$ -
63c Travel	\$ -	\$ -	\$ -	\$ -
63d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
63e Capital Outlay	\$ -	\$ -	\$ -	\$ -
63f Intergovernmental	\$ -	\$ -	\$ -	\$ -
63g Other -	\$ -	\$ -	\$ -	\$ -
<b>63 Total</b>	\$ -	\$ -	\$ -	\$ -
<b>64</b>				
64a Personal Services	\$ -	\$ -	\$ -	\$ -
64b Part Time Help	\$ -	\$ -	\$ -	\$ -
64c Travel	\$ -	\$ -	\$ -	\$ -
64d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
64e Capital Outlay	\$ -	\$ -	\$ -	\$ -
64f Intergovernmental	\$ -	\$ -	\$ -	\$ -
64g Other -	\$ -	\$ -	\$ -	\$ -
<b>64 Total</b>	\$ -	\$ -	\$ -	\$ -

*"See Accountant's Compilation Report"*



GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

Schedule 8(h), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			
	RESERVES	WARRANTS	BALANCE	ORIGINAL
	6-30-2013	SINCE ISSUED	LAPSED APPROPRIATIONS	APPROPRIATIONS
<b>65 LIBRARY BUDGET ACCOUNT:</b>				
65a Personal Services	\$ -	\$ -	\$ -	\$ -
65b Part Time Help	\$ -	\$ -	\$ -	\$ -
65c Travel	\$ -	\$ -	\$ -	\$ -
65d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
65e Capital Outlay	\$ -	\$ -	\$ -	\$ -
65f Intergovernmental	\$ -	\$ -	\$ -	\$ -
65g Other -	\$ -	\$ -	\$ -	\$ -
65h Other -	\$ -	\$ -	\$ -	\$ -
65 Total	\$ -	\$ -	\$ -	\$ -
<b>66 PUBLIC HEALTH BUDGET ACCOUNT:</b>				
66a Personal Services	\$ -	\$ -	\$ -	\$ -
66b Part Time Help	\$ -	\$ -	\$ -	\$ -
66c Travel	\$ -	\$ -	\$ -	\$ -
66d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
66e Capital Outlay	\$ -	\$ -	\$ -	\$ -
66f Intergovernmental	\$ -	\$ -	\$ -	\$ -
66g Other -	\$ -	\$ -	\$ -	\$ -
66h Other -	\$ -	\$ -	\$ -	\$ -
66 Total	\$ -	\$ -	\$ -	\$ -
<b>67 MUNICIPAL HOSPITAL BUDGET ACCOUNT:</b>				
67a Personal Services	\$ -	\$ -	\$ -	\$ -
67b Part Time Help	\$ -	\$ -	\$ -	\$ -
67c Travel	\$ -	\$ -	\$ -	\$ -
67d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
67e Capital Outlay	\$ -	\$ -	\$ -	\$ -
67f Intergovernmental	\$ -	\$ -	\$ -	\$ -
67g Other -	\$ -	\$ -	\$ -	\$ -
67h Other -	\$ -	\$ -	\$ -	\$ -
67 Total	\$ -	\$ -	\$ -	\$ -
<b>68 AIRPORT BUDGET ACCOUNT:</b>				
68a Personal Services	\$ -	\$ -	\$ -	\$ -
68b Part Time Help	\$ -	\$ -	\$ -	\$ -
68c Travel	\$ -	\$ -	\$ -	\$ -
68d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
68e Capital Outlay	\$ -	\$ -	\$ -	\$ -
68f Intergovernmental	\$ -	\$ -	\$ -	\$ -
68g Other -	\$ -	\$ -	\$ -	\$ -
68 Total	\$ -	\$ -	\$ -	\$ -
<b>69 GENERAL GOVERNMENT BUDGET ACCOUNT:</b>				
69a Personal Services	\$ -	\$ -	\$ -	\$ -
69b Part Time Help	\$ -	\$ -	\$ -	\$ -
69c Travel	\$ -	\$ -	\$ -	\$ -
69d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
69e Capital Outlay	\$ -	\$ -	\$ -	\$ -
69f Intergovernmental	\$ -	\$ -	\$ -	\$ -
69g Other -	\$ -	\$ -	\$ -	\$ -
69 Total	\$ -	\$ -	\$ -	\$ -

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*



GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

**EXHIBIT "A"**

Schedule 8(i), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			ORIGINAL
	RESERVES	WARRANTS	BALANCE	APPROPRIATIONS
	6-30-2013	SINCE ISSUED	LAPSED APPROPRIATIONS	
<b>80 STREET AND ALLEY BUDGET ACCOUNT:</b>				
80a Personal Services	\$ -	\$ -	\$ -	\$ -
80b Part Time Help	\$ -	\$ -	\$ -	\$ -
80c Travel	\$ -	\$ -	\$ -	\$ -
80d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
80e Capital Outlay	\$ -	\$ -	\$ -	\$ -
80f Intergovernmental	\$ -	\$ -	\$ -	\$ -
80g Other -	\$ -	\$ -	\$ -	\$ -
80h Other -	\$ -	\$ -	\$ -	\$ -
80j Other -	\$ -	\$ -	\$ -	\$ -
<b>80 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>82 AUDIT BUDGET ACCOUNT:</b>				
82a Salaries and Expense of Audit and Report	\$ -	\$ -	\$ -	\$ -
82b Intergovernmental	\$ -	\$ -	\$ -	\$ -
82c Other -	\$ -	\$ -	\$ -	\$ -
<b>82 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>83 CEMETARY BUDGET ACCOUNT:</b>				
83a Personal Services	\$ -	\$ -	\$ -	\$ -
83b Part Time Help	\$ -	\$ -	\$ -	\$ -
83c Travel	\$ -	\$ -	\$ -	\$ -
83d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
83e Capital Outlay	\$ -	\$ -	\$ -	\$ -
83f Intergovernmental	\$ -	\$ -	\$ -	\$ -
83g Other -	\$ -	\$ -	\$ -	\$ -
83h Other -	\$ -	\$ -	\$ -	\$ -
<b>83 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>84 ANIMAL CONTROL BUDGET ACCOUNT:</b>				
84a Personal Services	\$ -	\$ -	\$ -	\$ -
84b Part Time Help	\$ -	\$ -	\$ -	\$ -
84c Travel	\$ -	\$ -	\$ -	\$ -
84d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
84e Capital Outlay	\$ -	\$ -	\$ -	\$ -
84f Intergovernmental	\$ -	\$ -	\$ -	\$ -
84g Premiums and Awards	\$ -	\$ -	\$ -	\$ -
84h Other -	\$ -	\$ -	\$ -	\$ -
84i Other -	\$ -	\$ -	\$ -	\$ -
<b>84 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>86 PARK BUDGET ACCOUNT:</b>				
86a Personal Services	\$ -	\$ -	\$ -	\$ -
86b Part Time Help	\$ -	\$ -	\$ -	\$ -
86c Travel	\$ -	\$ -	\$ -	\$ -
86d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
86e Capital Outlay	\$ -	\$ -	\$ -	\$ -
86f Intergovernmental	\$ -	\$ -	\$ -	\$ -
86g Other -Expense	\$ -	\$ -	\$ -	\$ -
86h Other -Pension Expense	\$ -	\$ -	\$ -	\$ -
<b>86 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*



GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

Schedule 8(j), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			ORIGINAL APPROPRIATIONS
	RESERVES	WARRANTS	BALANCE	
	6-30-2013	SINCE ISSUED	LAPSED APPROPRIATIONS	
<b>87 SANITATION BUDGET ACCOUNT:</b>				
87a Personal Services	\$ -	\$ -	\$ -	\$ -
87b Part Time Help	\$ -	\$ -	\$ -	\$ -
87c Travel	\$ -	\$ -	\$ -	\$ -
87d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
87e Capital Outlay	\$ -	\$ -	\$ -	\$ -
87f Intergovernmental	\$ -	\$ -	\$ -	\$ -
87g Other -	\$ -	\$ -	\$ -	\$ -
87 Total	\$ -	\$ -	\$ -	\$ -
<b>88 GARBAGE DISPOSAL BUDGET ACCOUNT:</b>				
88a Personal Services	\$ -	\$ -	\$ -	\$ -
88b Part Time Help	\$ -	\$ -	\$ -	\$ -
88c Travel	\$ -	\$ -	\$ -	\$ -
88d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
88e Capital Outlay	\$ -	\$ -	\$ -	\$ -
88f Intergovernmental	\$ -	\$ -	\$ -	\$ -
88g Other -	\$ -	\$ -	\$ -	\$ -
88h Other -	\$ -	\$ -	\$ -	\$ -
88 Total	\$ -	\$ -	\$ -	\$ -
<b>89 WATER BUDGET ACCOUNT:</b>				
89a Personal Services	\$ -	\$ -	\$ -	\$ -
89b Part Time Help	\$ -	\$ -	\$ -	\$ -
89c Travel	\$ -	\$ -	\$ -	\$ -
89d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
89e Capital Outlay	\$ -	\$ -	\$ -	\$ -
89f Intergovernmental	\$ -	\$ -	\$ -	\$ -
89g Other -	\$ -	\$ -	\$ -	\$ -
89h Other -	\$ -	\$ -	\$ -	\$ -
89 Total	\$ -	\$ -	\$ -	\$ -
<b>90 LIGHT &amp; POWER BUDGET ACCOUNT:</b>				
90a Personal Services	\$ -	\$ -	\$ -	\$ -
90b Part Time Help	\$ -	\$ -	\$ -	\$ -
90c Travel	\$ -	\$ -	\$ -	\$ -
90d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
90e Capital Outlay	\$ -	\$ -	\$ -	\$ -
90f Intergovernmental	\$ -	\$ -	\$ -	\$ -
90g Other -	\$ -	\$ -	\$ -	\$ -
90 Total	\$ -	\$ -	\$ -	\$ -
<b>91 GAS UTILITY BUDGET ACCOUNT:</b>				
91a Personal Services	\$ -	\$ -	\$ -	\$ -
91b Part Time Help	\$ -	\$ -	\$ -	\$ -
91c Travel	\$ -	\$ -	\$ -	\$ -
91d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
91e Capital Outlay	\$ -	\$ -	\$ -	\$ -
91f Intergovernmental	\$ -	\$ -	\$ -	\$ -
91g Other -	\$ -	\$ -	\$ -	\$ -
91h Other -	\$ -	\$ -	\$ -	\$ -
91 Total	\$ -	\$ -	\$ -	\$ -

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*



GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "A"

4k

Schedule 8(k), Report Of Prior Year's Expenditures				
DEPARTMENTS OF GOVERNMENT APPROPRIATED ACCOUNTS	FISCAL YEAR ENDING JUNE 30, 2013			ORIGINAL
	RESERVES	WARRANTS	BALANCE	APPROPRIATIONS
	6-30-2013	SINCE ISSUED	LAPSED APPROPRIATIONS	
<b>92 POLICE BUDGET ACCOUNT:</b>				
92a Personal Services	\$ -	\$ -	\$ -	\$ 55,437.97
92b Part Time Help	\$ -	\$ -	\$ -	\$ -
92c Travel	\$ -	\$ -	\$ -	\$ 363.31
92d Maintenance and Operation	\$ 27,192.48	\$ 24,192.48	\$ -	\$ 5,300.93
92e Capital Outlay		\$ -	\$ -	\$ 9,500.00
92f Intergovernmental	\$ -	\$ -	\$ -	\$ -
92g Capital Purchase-Interest & Interest on Warrants		\$ -	\$ -	\$ 433.10
92h Other -Employee Insurance	\$ -	\$ -	\$ -	\$ 3,750.00
92j Other -Casulty Loss	\$ -	\$ -	\$ -	\$ -
<b>92 Total</b>	<b>\$ 27,192.48</b>	<b>\$ 24,192.48</b>	<b>\$ -</b>	<b>\$ 74,785.31</b>
<b>93 FIRE DEPARTMENT BUDGET ACCOUNT</b>				
93a Personal Services	\$ -	\$ -	\$ -	\$ 2,433.23
93b Part Time Help	\$ -	\$ -	\$ -	\$ -
93c Travel	\$ -	\$ -	\$ -	\$ -
93d Maintenance and Operation	\$ -	\$ -	\$ -	\$ 11,568.45
93e Capital Outlay	\$ -	\$ -	\$ -	\$ 10,314.84
93f Intergovernmental	\$ -	\$ -	\$ -	\$ -
93g Other Expense	\$ -	\$ -	\$ -	\$ -
93h Pension Expense	\$ -	\$ -	\$ -	\$ 720.00
<b>93 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,036.52</b>
<b>94 OTHER</b>				
94a Personal Services	\$ -	\$ -	\$ -	\$ -
94b Part Time Help	\$ -	\$ -	\$ -	\$ -
94c Travel	\$ -	\$ -	\$ -	\$ -
94d Maintenance and Operation	\$ -	\$ -	\$ -	\$ -
94e Capital Outlay	\$ -	\$ -	\$ -	\$ -
94f Intergovernmental	\$ -	\$ -	\$ -	\$ -
94g Other -	\$ -	\$ -	\$ -	\$ -
94h Other -	\$ -	\$ -	\$ -	\$ -
<b>94 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>98 OTHER USE:</b>				
98a Other Deductions	\$ -	\$ -	\$ -	\$ -
<b>98 Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL GENERAL FUND ACCOUNT</b>	<b>\$ 27,192.48</b>	<b>\$ 24,192.48</b>	<b>\$ -</b>	<b>\$ 190,849.96</b>
<b>SUBJECT TO WARRANT ISSUE:</b>				
99 Provision for Interest on Warrants	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL GENERAL FUND</b>	<b>\$ 27,192.48</b>	<b>\$ 24,192.48</b>	<b>\$ -</b>	<b>\$ 190,849.96</b>

ESTIMATE OF NEEDS FOR THE FISCAL YEAR
PURPOSE:
Current Expense
Pro rata share of County Assessor's Budget as determined by County Excise Board
(This amount is included in the appropriated account "17 Revaluation of Real Property".)
<b>GRAND TOTAL - General Fund</b>

S.A.&I. Form 2641R99 Entity: Howe City, 40

*"See Accountant's Compilation Report"*

GENERAL FUND ACCOUNTS COVERING THE PERIOD JULY 1, 2013, to JUNE 30, 2014  
ESTIMATE OF NEEDS FOR 2014-2015

FISCAL YEAR ENDING JUNE 30, 2014						Governmental Budget Accounts	
FISCAL YEAR ENDING JUNE 30, 2014						FISCAL YEAR 2014-2015	
SUPPLEMENTAL		NET AMOUNT	WARRANTS	RESERVES	LAPSED	NEEDS AS	APPROVED BY
ADJUSTMENTS		OF	ISSUED		BALANCE	ESTIMATED BY	COUNTY
		APPROPRIATIONS			KNOWN TO BE	GOVERNING	EXCISE BOARD
ADDED	CANCELLED				UNENCUMBERED	BOARD	
\$ -	\$ -	\$ 55,437.97	\$ 55,500.37	\$ -	\$ (62.40)	\$ 55,500.37	\$ 55,500.37
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 363.31	\$ -	\$ -	\$ 363.31	\$ -	\$ -
\$ -	\$ -	\$ 5,300.93	\$ 36,736.96	\$ 27,192.48	\$ (58,628.51)	\$ 36,736.96	\$ 36,736.96
\$ -	\$ -	\$ 9,500.00	\$ 3,990.00	\$ -	\$ 5,510.00	\$ 3,990.00	\$ 3,990.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 433.10	\$ 184.58	\$ -	\$ 248.52	\$ 184.58	\$ 184.58
\$ -	\$ -	\$ 3,750.00	\$ 3,750.00	\$ -	\$ -	\$ 3,750.00	\$ 3,750.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 74,785.31	\$ 100,161.91	\$ 27,192.48	\$ (52,569.08)	\$ 100,161.91	\$ 100,161.91
\$ -	\$ -	\$ 2,433.23	\$ 4,051.32	\$ -	\$ (1,618.09)	\$ 4,051.32	\$ 4,051.32
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 11,568.45	\$ 9,647.68	\$ -	\$ 1,920.77	\$ 9,647.68	\$ 9,647.68
\$ -	\$ -	\$ 10,314.84	\$ 4,700.00	\$ -	\$ 5,614.84	\$ 4,700.00	\$ 4,700.00
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ 20.09	\$ -	\$ (20.09)	\$ 20.09	\$ 20.09
\$ -	\$ -	\$ 720.00	\$ -	\$ -	\$ 720.00	\$ -	\$ -
\$ -	\$ -	\$ 25,036.52	\$ 18,419.09	\$ -	\$ 6,617.43	\$ 18,419.09	\$ 18,419.09
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 190,849.96	\$ 210,691.81	\$ 27,192.48	\$ (47,034.33)	\$ 203,934.68	\$ 203,934.68
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ 190,849.96	\$ 210,691.81	\$ 27,192.48	\$ (47,034.33)	\$ 203,934.68	\$ 203,934.68

	Estimate of	Approved by
	Needs by	County
	Governing Board	Excise Board
	\$ 203,934.68	\$ 203,934.68
	\$ -	\$ -
	\$ 203,934.68	Values don't match

S.A.&I. Form 2641R99 Entity: Howe City, 40

"See Accountant's Compilation Report"

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2014-2015

STATE OF OKLAHOMA, COUNTY OF LEFLORE

We, the members of the Excise Board of said County and State, do hereby certify that we have examined the foregoing estimates of proposed current expenses for the ensuing fiscal year as filed with the Governing Board of Howe Oklahoma, and those directly under, or in contractual relationship with, the Governing Board of Howe Oklahoma; we have ascertained from the Financial Statements submitted therewith the amount of Surplus Balances of Cash on Hand; we have considered the uncollected ad valorem taxes of the previous year or years; and we have ascertained that the probable Income estimated to be collected from all sources other than ad valorem taxation may reasonably be expected as a revenue for the ensuing fiscal year, and that the same does not exceed 90% of the actual collection from such sources for the previous fiscal year.

in so doing, we have diligently performed the duties imposed upon the Excise Board by 68 O.S. 1991 Section 3007, (1) ascertaining that the financial statements, as to statistics therein contained reflect the true fiscal condition at the close of the fiscal year, or caused the same to be corrected so to show; (2) struck from the estimate of needs so submitted any items not authorized by law and reduced to the sum authorized by law any items restricted by statute as to the amount lawfully expendable therefore; (3) supplemented such estimate, after proper publication, by an estimate of needs prepared by this Excise Board to make provision for mandatory governmental functions where the estimate submitted wholly failed or was deemed inadequate to fulfill the mandate of the Constitutions or of the Legislature; (4) computed the total means available to each fund in the manner provided; and (5) then

Accordingly, we have and do hereby appropriate the Surplus Balances of Cash on Hand, and the Revenues and Levies hereinafter set forth for each Fund to the several and specific purposes named in such estimates, by each, to the intent and purpose that CONSTITUTIONAL GOVERNMENTAL FUNCTIONS shall be first assured and provided for, and subsequently to provide for Legislative Governmental Functions insofar as to the available Surpluses, Revenues and Levies will permit; and we have provided also that the Levies are in excess of the amount appropriated to needs after deducting the surplus cash balance on hand, and Estimated Revenues other than tax, by the percentage and amount or reserve for delinquent tax as hereinafter set forth, which we have determined in the manner provided by law.

We further certify that we have examined the within statements of account and estimated needs or requirements of the Governing Board of Howe Oklahoma, in relation to the Sinking Fund or Funds thereof, and after finding the same correct or having caused the same to be corrected pursuant to 68 O. S. 1991 Section 3009, have approved the requirements therefor to fulfill the conditions of Section 26 and 28 of Article 10, Oklahoma Constitution, and have made and certified a tax levy therefor to the extent of the excess of said total requirements over the total of items 2, 3, 6, and 12 of Exhibit "Y" (Page 2) and any other legal deduction.

CERTIFICATE OF EXCISE BOARD  
ESTIMATE OF NEEDS FOR 2014-2015

EXHIBIT "Y"				
County Excise Board's Appropriation of Income and Revenue	General Fund	Building Fund	Industrial Bonds	Sinking Fund (Exc. Homesteads)
Appropriation Approved & Provision Made	\$ 203,934.68	\$ -	\$ -	\$ -
Appropriation of Revenues	\$ -	\$ -	\$ -	\$ -
Excess of Assets Over Liabilities	\$ 7,856.63	\$ -	\$ -	\$ -
Unclaimed Protest Tax Refunds	\$ -	\$ -	\$ -	\$ -
Miscellaneous Estimated Revenues	\$ 211,024.85	\$ -	\$ -	\$ -
Est. Value of Surplus Tax in Process	\$ -	\$ -	\$ -	\$ -
Sinking Fund Contributions	\$ -	\$ -	\$ -	\$ -
Surplus Building Fund Cash	\$ -	\$ -	\$ -	\$ -
Total Other Than 2013 Tax	\$ 218,881.48	\$ -	\$ -	\$ -
Balance Required	\$ -	\$ -	\$ -	\$ -
Add 10% for Delinquency	\$ -	\$ -	\$ -	\$ -
Total Required for 2013 Tax	\$ -	\$ -	\$ -	\$ -
Rate of Levy Required and Certified (in Mills)	0.00	0.00	0.00	0.00

We further certify that the net assessed valuation of the Property, subject to ad valorem taxes, after the amount of all Homestead deducted in the said County as finally equalized and certified by the State Board of Equalization for the current year 2014-2015 is as follows:

VALUATION AND LEVIES EXCLUDING HOMESTEADS			
County	Real	Personal	Public Service
Total Valuation,	\$ -	\$ -	\$ -

and that the assessed valuations herein certified have been used in computing the rates of mill levies and the proceeds thereof appropriated as aforesaid; and that having ascertained as aforesaid, the aggregate amount to be raised by ad valorem taxation, we thereupon made the levies therefor as provided by law as follows:

General Fund    0.00 Mills;    Building Fund    0.00 Mills;    Sinking Fund    0.00 Mills;    Sub-Total

- Free Fair Budget Account (Levy Per Applicable Statute)
- Free Fair Improvement Budget Account (Net Proceeds of 1.00 Mill)
- Free Fair Additional Improvement Budget Account (Net Proceeds of 1.00 Mill)
- Library Budget Account (Net Proceeds of 1/2 of 1.00 Mill)
- Cooperative County/City-County Library Budget Account (1.00 to 4.00 Mills)
- City Cemetery (Prior To Aug. 15, 1933) Budget Account (Net Proceeds of 1/5 of 1.00 Mill)
- Public Buildings Budget Account (Not To Exceed 5.00 Mills)
- City Health Fund (Not To Exceed 2.50 Mills)
- Emergency Medical Service ( Not To Exceed 3.00 Mills)
- Total City Levies
- City Wide Levy For Schools (4.00 Mills)
- Total City Wide Levy

and we do hereby order the above levies to be certified forthwith by the Secretary of this Board to the County Assessor of said City, Assessor may immediately extend said levies upon the Tax Rolls for the year 2015 without regard to any protest that may be filed against any levies, as required by 68 O. S. 1991, Section 2869

Dated at Poteau, Oklahoma, this 31st day of Oct, 2014

Excise Board Member

Excise Board Member

Excise Board Chairman

Excise Board Secretary

LEFLORE COUNTY, 40  
STATISTICAL DATA  
FISCAL YEAR 2013-2014

Total Valuation

Total Gross Valuation Real Property	\$	-
Total Homestead Exemption	\$	-
Total Real Property	\$	-
Total Personal Property	\$	-
Total Public Service Property	\$	-
Total Valuation of Property	\$	-

PROOF OF PUBLICATION  
**THE HEAVENER LEDGER**

State of Oklahoma, County of LeFlore, SS.

Affidavit of Publication

Jim Johnson, of lawful age, being duly sworn and authorized, says that he is publisher of *THE HEAVENER LEDGER*, a weekly newspaper printed in the City of Heavener, LeFlore County, Oklahoma, having a paid general subscription circulation in said County, with entrance into the United States mails as second class mail matter in LeFlore County, and published and printed in said County where delivered to the United States mail, that said newspaper has been continuously and uninterruptedly published in said county during a period of one hundred four (104) consecutive weeks immediately prior to the first publication of the attached notice, advertisement or publication; and that said newspaper comes within the requirements of Chapter 4 of Title 25, Oklahoma Statutes 1951, as amended, and complies with all other requirements of laws of Oklahoma with reference to legal publications.

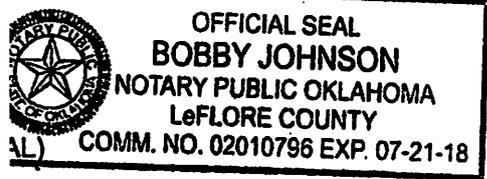
That said notice, a true copy of which is attached hereto, was published in the regular edition of said newspaper during the period and time of publication and not in a supplement, on the following dates:

- Insertion October 30, 20 14
- Insertion \_\_\_\_\_, 20 \_\_\_\_

Jim Johnson  
Publisher

Subscribed and sworn to before me this 30 day  
October, 20 14.

Bobby Johnson  
Notary Public



Commission expires July 21, 20 18.  
Publication Fee \$ 126.00

PUBLICATION SHEET - HOWE, OKLAHOMA

FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2014, AND ESTIMATE OF NEEDS FOR THE FISCAL YEAR ENDING JUNE 30, 2015, OF THE GOVERNING BOARD OF HOWE, OKLAHOMA

EXHIBIT "Z"

Page 1

STATEMENT OF FINANCIAL CONDITION AS OF JUNE 30, 2014	GENERAL FUND	BUILDING FUND
	Detail	Detail
<b>ASSETS:</b>		
Cash Balance June 30, 2014	\$ 14,768.99	\$ -
Investments	\$ 2,958.26	\$ -
<b>TOTAL ASSETS</b>	\$ 17,727.25	\$ -
<b>LIABILITIES AND RESERVES:</b>		
Warrants Outstanding	\$ 650.13	\$ -
Reserve for Interest on Warrants	\$ -	\$ -
Reserves From Schedule 8	\$ 9,221.49	\$ -
<b>TOTAL LIABILITIES AND RESERVES</b>	\$ 9,871.62	\$ -
<b>CASH FUND BALANCE (Deficit) JUNE 30, 2014</b>	\$ 7,855.63	\$ -

ESTIMATED NEEDS FOR FISCAL YEAR ENDING JUNE 30, 2014

GENERAL FUND	GENERAL FUND	SINKING FUND BALANCE SHEET	SINKING FUND
Current Expense	\$ 203,934.68	1. Cash Balance on Hand June 30, 2014	\$ -
Reserve for Int. on Warrants & Revaluation	\$ -	2. Legal Investments Properly Maturing	\$ -
Total Required	\$ 203,934.68	3. Judgements Paid to Recover by Tax Levy	\$ -
<b>FINANCED</b>		4. Total Liquid Assets	\$ -
Cash Fund Balance	\$ 7,856.63	Deduct Matured Indebtedness:	
Estimated Miscellaneous Revenue	\$ 211,024.85	5. a. Past-Due Coupons	\$ -
Total Deductions	\$ 218,881.48	6. b. Interest Accrued Thereon	\$ -
Balance to Raise from Ad Valorem Tax	\$ (14,946.80)	7. c. Past-Due Bonds	\$ -
<b>ESTIMATED MISCELLANEOUS REVENUE:</b>		8. d. Interest Thereon After Last Coupon	\$ -
1000 Charges for Services	\$ -	9. e. Fiscal Agency Commissions on Above	\$ -
2000 Local Sources of Revenue	\$ 116,477.40	10. f. Judgements and Int. Levied for/Unpaid	\$ -
3000 State Sources of Revenue	\$ 76,832.60	11. Total Items a. Through f.	\$ -
4000 Federal Sources of Revenue	\$ -	12. Balance of Assets Subject to Accruals	\$ -
5000 Miscellaneous Revenue	\$ 17,714.85	Deduct Accrual Reserve If Assets Sufficient:	
6111 Contributions from Other Funds	\$ -	13. g. Earned Unmatured Interest	\$ -
Total Estimated Revenue	\$ 211,024.85	14. h. Accrual on Final Coupons	\$ -
<b>INDUSTRIAL DEVELOPMENT BONDS</b>	<b>INDUSTRIAL BOND</b>	15. i. Accrued on Unmatured Bonds	\$ -
1. Cash Balance on Hand June 30, 2014	\$ -	16. Total Items g. Through i.	\$ -
2. Legal Investments Properly Maturing	\$ -	17. Excess of Assets Over Accrual Reserves **	\$ -
3. Total Liquid Assets	\$ -	<b>SINKING FUND REQUIREMENTS FOR 2014-2015</b>	
Deduct Matured Indebtedness		1. Interest Earnings on Bonds	\$ -
4. a. Past-Due Coupons	\$ -	2. Accrual on Unmatured Bonds	\$ -
5. b. Interest Accrued Thereon	\$ -	3. Annual Accrual on "Prepaid" Judgements	\$ -
6. c. Past-Due Bonds	\$ -	4. Annual Accrual on "Unpaid" Judgements	\$ -
7. d. Interest Thereon After Last Coupon	\$ -	5. Interest on Unpaid Judgements	\$ -
8. e. Fiscal Agency Commissions on Above	\$ -	6. Annual Accrual From Exhibit KK	\$ -
9. Balance of Assets Subject to Accruals	\$ -		
10. Deduct: g. Earned Unmatured Interest	\$ -		
11. h. Accrual on Final Coupons	\$ -		
12. i. Accrued on Unmatured Bonds	\$ -		
13. Excess of Assets Over Accrual Reserves*	\$ -		
<b>INDUSTRIAL BOND REQUIREMENTS FOR 2014-2015</b>			
1. Interest Earnings on Bonds	\$ -		
2. Accrual on Unmatured Bonds	\$ -		
Total Sinking Fund Requirements	\$ -	Total Sinking Fund Requirements	\$ -
Deduct:		Deduct:	
1. Excess of Assets Over Liabilities	\$ -	1. Exces of Assets Over Liabilities	\$ -
2. Surplus Building Fund Cash	\$ -	2. Surplus Building Fund Cash	\$ -
Balance Required	\$ -	Balance to Raise By Tax Levy	\$ -

##  
"See Accountant's Compilation Report"

PUBLICATION SHEET - HOWE, OKLAHOMA

FINANCIAL STATEMENT OF THE VARIOUS FUNDS FOR THE FISCAL YEAR ENDING JUNE 30, 2014, AND ESTIMATE OF NEED FOR THE FISCAL YEAR ENDING JUNE 30, 2015, OF THE GOVERNING BOARD OF HOWE, OKLAHOMA

EXHIBIT "Z"

** If line 12 is less than line 16 after omitting "h" deduct the following each in turn from line 4, "Total Liquid Assets".	SINKING FUND
13d. j. Unmatured Coupons Due 4-1-2015	\$ -
14d. k. Unmatured Bonds So Due	
15d. l. Whatever Remains is for Exhibit KK Line E.	\$ -
16d. Deficit as Shown on Sinking Fund Balance Sheet.	\$ -
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	
18d. Remaining Deficit is for Exhibit KK Line F.	\$ -

* If line 14 is less than the sum of lines g, h, i. after omitting "h" deduct the following each in turn from line 4, "Total Liquid Assets".	INDUSTRIAL BOND FUND
13d. j. Unmatured Coupons Due Before 4-1-2015	#
14d. k. Unmatured Bonds So Due	
15d. l. Whatever Remains is for Exhibit KKI Line E.	#
16d. Deficit as Shown on Industrial Bonds Balance Sheet.	#
17d. Less Cash Requirements for Current Fiscal Year in Excess of Cash on Hand (From Line 15d Above).	
18d. Remaining Deficit is for Exhibit KKI Line F.	\$ -

CERTIFICATE - GOVERNING BOARD

STATE OF OKLAHOMA, CITY OF HOWE, ss:

We, the undersigned duly elected, qualified Governing Officers of HOWE, Oklahoma, do hereby certify that at a meeting of the Governing Body of the said City, begun at the time provided by law for Cities and pursuant to the provisions of 68 OS § 3002, the foregoing statement was prepared and is a true and correct condition of the Financial Affairs of said City as reflected by the records of the City Clerk and Treasurer. We further certify that the foregoing estimate for current expenses for the fiscal year beginning July 1, 2014, and ending June 30, 2015, as shown are reasonably necessary for the proper conduct of the affairs of the said City, that the Estimated Income to be derived from sources other than ad valorem taxation does not exceed the lawfully authorized ratio of the revenue derived from the same sources during the preceding fiscal year.

[Signature] Chairman of Board  
Robertta Couch Member  
[Signature] Member  
[Signature] Treasurer

Attest [Signature] Clerk Seal

Subscribed and sworn to this <sup>20<sup>th</sup></sup> ~~24<sup>th</sup>~~ day of <sup>October</sup> ~~September~~, 2014.

Tracie Elder Notary Public

Required to be published in a legally-qualified newspaper printed in the County, or one issue published in a legally-qualified newspaper of general circulation in the County.

"See Accountant's Compilation Report"

TRACIE ELDER  
 NOTARY PUBLIC - STATE OF OKLAHOMA  
 MY COMMISSION EXPIRES 1-7-18  
 COMMISSION #14000328