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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Office of the State Auditor and Inspector  
State of Oklahoma  
2300 North Lincoln Boulevard, Room 100  
Oklahoma City, OK 73105

I have compiled the 2013-14 Annual Survey of City and Town Finances of the City of Garber, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Oklahoma State Auditor and Inspector.

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

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 management in presenting financial information in the form of financial statements and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

The financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a complete presentation of the City's assets and liabilities.

This report is intended solely for the information and use of management and the Office of the Oklahoma Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

  
William K. Gauer, CPA  
April 30, 2015

**DUE DATE:** Six months after Fiscal Year-End

**IMPORTANT**

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 17, Section 17-105.1 of Title 17, SSARS 193.27 requires an accountant's completion report to accompany this form.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending **2014**. See *supplementary instructions* (coverage of this report) for information related to *emittes and activities to be included in this report on page 5 of this document*.

This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities. When completed, **please file electronically at [www.sai.ok.gov](http://www.sai.ok.gov)**.

**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
STATE OF OKLAHOMA  
GARY JONES, AUDITOR AND INSPECTOR  
ANNUAL SURVEY OF CITY AND TOWN FINANCES**

City of Garber

Name  
PO Box 607

Address  
Garber

City State ZIP Code  
OK 73673

**RETURN TO**  
Office of the Auditor and Inspector  
State of Oklahoma at [www.sai.ok.gov](http://www.sai.ok.gov)

**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 (Doll cents)	Item	Amount (Doll cents)
1. <b>Property taxes</b> — General fund, building fund, and sinking fund	761		766
2. <b>Local sales taxes</b> — 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 those taxes imposed by your government. States or taxes imposed by another government are to be reported under part 1A below.	166	3. <b>Occupation and business licensing and permits</b>	725
a. General sales tax	\$185,176	a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restaurants, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses; and liquor licenses; business licenses; etc.	\$733
b. Franchise fee or tax	115	b. Other licensing and permits	129
c. Cigarette tax	C36 \$24,355	4. <b>Other — Specify</b>	199
d. Hotel/Motel	C39 \$1,099		
	T19		

**Part IA INTERGOVERNMENTAL REVENUE**

Report all amounts received by your government from other governments, including grants, shares or taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

**Column (a)** — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.  
**Column (b)** — Report only amounts received directly from the Federal Government.

Purpose for which received	Amount (Doll cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
<b>General support</b> — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C36 \$6,352	D36	B36
1. Alcoholic beverage tax	C46 \$3,933	D46	B46
2. Street and highways	C42	D42	B42
3. Health or hospital	C31	D31	B31
4. Grants received for water utilities	C36	D36	B36
5. Grants received for waste water utilities	C50	D50	B50
6. Grants received for housing, economic, and community development	C39	D39	B39
7. Airports	C44	D44	B44
8. Mass transit rail and/or bus system	C29	D29	B29
9. Grants received for transportation	C38	D38	B38
10. <b>ALL OTHER</b> (From State — code C89; From Federal Government — Code B89) — <i>Include in the appropriate box, receipts from various payments such as —</i>	C89 \$4,474	D89	B89
a. Parks and recreation (BOR or HUD)	C39	D39	B39
b. Public safety	C36	D36	B36
c. Job training	C36	D36	B36
d. Library grants	C36	D36	B36
e. <b>Other — Specify</b>	C36	D36	B36
f.	C36	D36	B36

**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 (Doll cents)	Item	Amount (Doll cents)
1. <b>Utility sales revenue</b> — 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.	A31 \$223,161	2. <b>Other sales and service revenue</b> — 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.	A32 \$56,405
a. Water supply system	A32	a. Sewerage charges	A31
b. Electric power system	A33	b. Refuse collection charges	A33
c. Gas supply system	A34	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.	A35
d. Transit			

**Part II** 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 (Only cents)	Amount (Only cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	A61	U26
e. Airports — Include rentals and gross sales of gas and oil.	A61	U26
1. Parking facilities (parking lots, garages, parking meters)	A60	U41
9. Municipal housing project rentals (gross)	A60	U26
h. Ambulance services	A60	U26
i. Miscellaneous commercial activities (cemetaries)	A60	
1. Other (including miscellaneous fee collections)	U01	
3. Special assessments — Compulsory contributions and reimbursements from owners of 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	
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11	
<p><b>Part II</b> DIRECT EXPENDITURES BY PURPOSE AND TYPE</p> <p>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.</p> <p>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.</p> <p>Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement</p> <p>Column (b) — Report construction outlays from all sources, i.e., bond coverage, etc. Exclude: (1) capital outlay (report in columns (c) and (d)); and (2) amounts paid to other governments (report in part III).</p> <p>Column (e) — Report construction outlays from all sources, i.e., bond proceeds, assessments, grants, etc.</p>		
<p>TOTAL miscellaneous other revenue</p> <p>Sum of items 10a-10c. →</p> <p>U99</p> <p><b>\$6,360</b></p>		
<p>9. Private donations</p> <p>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.</p> <p>a. TOWN</p> <p>b. 2-Cent</p> <p>c. Utility Auth</p>		

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	Construction (c)	Purchase of land, equipment, and structures (d)
<b>GOVERNMENTAL ADMINISTRATION</b>				
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	E28	F28	G28
<b>HEALTH AND WELFARE</b>				
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
<b>TRANSPORTATION</b>				
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 21, 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	E46	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
<b>PUBLIC SAFETY</b>				
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime; convicts, 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

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal services (a)	Operations and maintenance (b)	CAPITAL OUTLAY	
			Construction (c)	Purchase of land, equipment, and structures (d)
<b>PUBLIC SAFETY — Continued</b>				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	ES4	EM4	FM4	GM4
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	ES5	EM5	FM5	GM5
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.	ES6	EM6	FM6	GM6
<b>AMBULANCE</b>				
18. All expenditures for city operated or subsidized ambulance services	ES2	EM2	FM2	GM2
<b>CULTURE AND RECREATION</b>				
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	ES1	EM1	FM1	GM1
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	ES2	EM2	FM2	GM2
<b>UTILITIES</b>				
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.).	ES1	EM1	FM1	GM1
a. Water supply system	\$26,810	\$66,946	\$12,434	
b. Electric power supply	ES2	EM2	FM2	GM2
c. Gas supply system	ES3	EM3	FM3	GM3
d. Transit system	ES4	EM4	FM4	GM4
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	ES4	EM4	FM4	GM4
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	ES1	EM1	FM1	GM1
f. Solid waste and landfill operations		\$8,231		
f. Solid waste and landfill operations		\$44,640		
<b>INTEREST ON DEBT</b>				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		IS1		
a. Water supply system		IS2		
b. Electric power supply		IS3		
c. Gas supply system		IS4		
d. Transit system		IS5		
e. All interest not covered by items 19a through 19d				
<b>ALL OTHER EXPENDITURES</b>				
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.  Do not include: (1) Payments for retirement of debt; (2) payments for purchase of securities; (3) transfer between funds or agencies of your government; or (4) benefits and payments from distinct employee pension funds.				
a. Housing and community development — Gross expenditure for urban, renewal, slum clearance, municipal housing projects, and similar activities.	ES6	EM6	FM6	GM6
b. Economic development	ES4	EM4	FM4	GM4
c. Civil defense	ES8	EM8	FM8	GM8
d. Cemetery operations and maintenance	ES3	EM3	FM3	GM3
e. Miscellaneous commercial activities	ES3	EM3	FM3	GM3
Other — Specify <input checked="" type="checkbox"/> Z	ES4	EM4	FM4	GM4
f. _____				
g. _____				
h. _____				



Remarks

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**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 guidelines in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

**William K Gauer CPA**

Address — Number and street

**121 South Noble Avenue**

City

**Watonga**

State

**OK**

ZIP Code

**73772**

TELEPHONE

Area Number

code     **(580) 623-5071**

Extension

**203**

Name of contact person/Email

**Bill Gauer**

**COVERAGE OF THIS REPORT**

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discreetly presented component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

**SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES  
2014 ANNUAL SURVEY OF CITY AND TOWN FINANCES**

**COVERAGE OF THIS REPORT**

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

**Exclude Internal/Service funds**

**Part I — TAX REVENUES**

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. **Property taxes (code T201)**  
Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. bonds.
2. **Local sales taxes**
  - a. General sales tax (code T29)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

- b. Franchise fee or tax, public utilities (code T15)  
Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.
- d. **Other** — *Specify any sales tax not mentioned above.*

**3. Licenses, permits, and other taxes**

- a. Occupation and business licensing and permits (code T28)  
Enter here licenses and inspection charges on occupation and business.
- b. Report only licenses and permits not included in 3a. (code T29)

**Part IA — INTERGOVERNMENTAL REVENUE**

**1. General support**

From State (code C30) — Enter amount received from alcoholic beverage tax county distribution.

2. **Streets and highways (codes C46, D46, and B46)**  
Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

**3. Health or hospitals (codes C42, D42, and B42)**

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility, or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

4. Grants received for utilities (codes C91 to B91)

7. Grants received for mass transit and/or bus systems (codes C94 to B94)

9. All other (From State —code C-89; From Federal Government — code B89)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Water and sewer facilities
- Manpower planning and utilization

**Part IB — OTHER REVENUE**

**3. Special assessment funds**

**Include —**

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations at part II, item 19e.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

**Part IV — SALARIES, WAGES, AND FORCE ACCOUNT**

Report salaries and wages for all employees full- and part-time, include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

**Part V — DEBT OUTSTANDING, ISSUED, AND RETIRED**

Also include industrial revenue or pollution control bonds, if issued by your city or town.

**Hospitals** — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Municipality	Hospital
Carmegie	Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
El Reno	Meroy Hospital El Reno
Fairview	Fairview Regional Medical Center Authority
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
Norman	Norman Regional Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Pawnee	Pawnee Municipal Hospital
Tahlequah	Tahlequah City Hospital
Waltonga	Waltonga Municipal Hospital