

June 30, 2017

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

Management is responsible for the accompanying financial statements and supporting information of the City of Pawnee, Oklahoma as of and for the year ended June 30, 2016, included in the accompanying form (SA&I Form 2643) prescribed by the Oklahoma State Auditor and Inspector. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and supporting information.

#### Other Matters

The financial statements and supporting information 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 presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of 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.

*Linda S. Woodruff, CPA, P.C.*

Linda S. Woodruff, CPA, PC





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.				
<b>2. Other sales and service revenue — Continued</b>	Amount (Omit cents)	<b>5. Interest earnings — Interest</b>	Amount (Omit cents)	
d. Recreation charges (swimming, golf, auditoriums etc.	A61 50,517	received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	U20	2,900
e. Airports — Include rentals and gross sales of gas and oil.	A01 0	<b>6. Rents - Exclude housing, airport, and hall other rental revenue reported from specific municipal services in item 2.</b>	U40	104,238
f. Parking facilities (parking lots, garages, parking meters)	A60 0	<b>7. Royalties - Compensation or portion of proceed from extraction of natural resources such as oil.</b>	U41	0
g. Municipal housing project rentals (gross)	A50 0	<b>8. Fines and forfeitures - (City or town share only)</b>	U30	19,447
h. Ambulance services	A89 400,877	<b>9. Private donations</b>	U50	6,200
i. Miscellaneous commercial activities	A03 0	<b>10. Miscellaneous other revenue</b>		
j. Other (including miscellaneous fee collections)	A89 181,972	- 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	0
<b>3. Special assessments —</b> 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. 911 assessments	U01 24,559	<b>a. Late charges</b>		166,841
<b>4. Receipts from sale of property —</b> Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 0	<b>b. Miscellaneous</b>		0
		<b>c. Reimbursements</b>		0
		<b>Total misc other revenue</b>	U99	166,841
		<b>Sum of items 10a and 10c →</b>		166,841
<b>Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE</b>				
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.		coverage, etc. <b>Exclude: (1)</b> capital outlay (report in columns (c.) & (d)); and <b>(2)</b> amounts paid to other governments (report in 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.		<b>Column (b) —</b> Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.		
<b>Column (a) —</b> Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement		<b>Column (c.) —</b> Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.		
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services	Operations & Maintenance	CAPITAL OUTLAY	
	(a)	(b)	Construction (c.)	Purchase of land, equip. & structures (d)
<b>GOVERNMENTAL ADMINISTRATION</b>	E23	E23	F23	G23
<b>1. Financial administration —</b> Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing).	0	0	0	0
<b>2. Judicial and legal —</b> 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 22,800	E25 2,927	F25 0	G25 0
<b>3. Central administration —</b> City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 262,370	E29 8,912	F29 0	G29 0
<b>HEALTH AND WELFARE</b>	E79	E79	F79	G79
<b>4. Social services</b>	0	0	0	0
<b>5. Own hospitals —</b> Construction and operation of hospitals by your government. Nursing homes are to be reported in item 6.	E36 0	E36 0	F36 0	G36 0
<b>6. Other hospitals —</b> Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.	0	0	0	0
<b>6. Welfare institutions —</b> Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77 0	E77 0	F77 0	G77 0
<b>8. Health (other than hospitals) —</b> All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.	E32 0	E32 2,222	F32 0	G32 0
<b>TRANSPORTATION</b>	E44	E44	F44	G44
<b>9. Highways —</b> Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 18f, street cleaning, expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 19e.	115,997	87,629	0	0
<b>10. Toll highways and facilities —</b> Operation and maintenance of highways, roads, and bridges operated on fee or toll basis.	E45 0	E45 0	F45 0	G45 0
<b>11. Municipal airports</b>	E01 0	E01 0	F01 0	G01 0
<b>12. Parking facilities —</b> Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	E60 0	E60 0	F60 0	G60 0
<b>PUBLIC SAFETY</b>	E62	E62	F62	G62
<b>13. Police —</b> 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 8).	269,468	33,113	0	58,150
<b>14. Fire —</b> 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 83,545	E24 38,619	F24 0	G24 0

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services	Operations & Maintenance	CAPITAL OUTLAY	
			Construction	Purchase of land, equip. & structures
	(a)	(b)	(c.)	(d)
<b>PUBLIC SAFETY — Continued</b>	E05	E05	F05	G06
<b>15. Correction institutions</b> — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	0	0	0	0
<b>16. Other corrections</b> — Probation and parole activities - But exclude "lookup" operations (report in item 16).	0	0	0	0
<b>17. Protection inspection and regulation, n.e.c.</b> — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	0	6,148	0	0
<b>AMBULANCE</b>	E32	E32	F32	G32
<b>18.</b> All expenditures for city operated or subsidized ambulance services	241,455	77,684	0	0
<b>CULTURE AND RECREATION</b>	E61	E61	F61	G61
<b>19. Parks, cultural activities, and other recreation</b> — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	77,832	83,570	0	0
<b>20. Libraries</b> — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	55,481	50,588	0	2,728
<b>UTILITIES</b>				
<b>21.</b> Gross expenditures for utility systems operated by your government. <i>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.).</i>	E91	E91	F91	G91
<b>a.</b> Water supply system	247,903	670,286	80,417	7,947
<b>b.</b> Electric power system	0	1,221,197	0	29,500
<b>c.</b> Gas supply system	0	0	0	0
<b>d.</b> Transit system	0	0	0	0
<b>e.</b> Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	100,062	329,479	944,841	0
<b>f.</b> Solid waste and landfill — The collection and disposal of garbage and landfill operations	0	602,051	0	0
<b>INTEREST ON DEBT</b>				
<b>22.</b> Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		191		
<b>a.</b> Water supply system		144,393		
<b>b.</b> Electric power system		0		
<b>c.</b> Gas supply system		0		
<b>d.</b> Transit system		0		
<b>e.</b> All interest not covered by items 19a through 19d		108,143		
<b>ALL OTHER EXPENDITURES</b>				
<b>23.</b> Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgements and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.  <b>Do not include: (1)</b> Payments for retirement of debt, <b>(2)</b> payments for purchase of securities, <b>(3)</b> transfer between funds or agencies of your government, or <b>(4)</b> benefits and payments from distinct employee pension funds.				
<b>a. Housing and community development</b> — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	F50	G50
	0	0	0	0
<b>b. Economic development</b>	E89	E89	F89	G89
	0	0	0	0
<b>c. Civil defense</b>	E89	E89	F89	G89
	0	0	0	0
<b>d. Cemetery operations and maintenance</b>	E89	E89	F89	G89
	54,181	16,748	0	0
<b>Other</b> — Specify	E89	E89	F89	G89
<b>e. Industrial Authority</b>	0	22,881	0	0
<b>f. 911 Operations</b>	0	37,797	0	0
<b>g. Animal Control</b>	41,247	4,485	0	0
<b>h.</b>	0	0	0	0



Part III INTERGOVERNMENTAL EXPENDITURES					
Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis — e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.					
Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
1.		0	5.		0
2.		0	6.		0
3.		0	7.		0
4.		0	8.		0
Part IV SALARIES, WAGES, AND FORCE ACCOUNT					Amount (Omit cents)
Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.					Z00 1,572,341
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.					
1. Long term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)). When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.					
AMOUNT, BY PURPOSE (Omit cents)					
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR Issued (b) Retired (c)		Outstanding total (a) plus (b) minus (c) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING Revenue and nonguaranteed bonds (e) Guaranteed bonds (f)
a. Sewer debt	19X 5,578,572	29X 245,265	39X 209,217	5,614,620	44X 5,614,620 41X 0
b. Water supply system debt	19A 2,325,546	29A 29,500	39A 151,108	2,203,938	44A 2,203,938 41A 0
c. Electric power system debt	19B 2,790,000	29B 0	39B 250,000	2,540,000	44B 2,540,000 41B 0
d. Gas supply system debt	19C 0	29C 0	39C 0	0	44C 0 41C 0
e. Transit	19D 0	29D 0	39D 0	0	44D 0 41D 0
f. Industrial revenue and pollution control debt	19T 63,203	24T 0	34T 8,903	54,300	44T 54,300 41T 0
g. All other purposes	19X 40,559	29X 57,000	39X 32,748	64,811	44X 64,811 41X 0
2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less — Exclude accounts payable and other noninterest-bearing obligations.				Amount (Omit cents)	
a. Amount outstanding at beginning of fiscal year				61V	0
b. Amount outstanding at end of fiscal year				64V	0
Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR					
Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.					
Type of fund				Amount at end of fiscal year (Omit cents)	
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.				W01	0
2. Bond funds — Unexpected proceeds from sale of G.O. and revenue bond issues held pending disbursement.				W31	0
All other funds except employee retirement funds.				W61	0
4. Retirement systems — Single employer plans only					0

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

Auditor's firm name

**Linda S. Woodruff, CPA, PC**

Address — Number and street

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**Oklahoma City**

State

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**73172**

TELEPHONE

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