

WILLIAM K. GAUER

CERTIFIED PUBLIC ACCOUNTANT

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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 Boise City, 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

May 31, 2015

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

City of Boise City

Name
PO Box 129

Address
Boise City

State
OK

ZIP Code
73933

IMPORTANT
 This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105, 1 of Title 11, Section 17-105.1, of Title 11, 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 auditors of the municipality (public trusts, etc.) for the fiscal year ending 2014. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.
 This report, principally for planning purposes at the local, State and national level is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.
 When completed, please file electronically at www.sai.ok.gov.

DUE DATE: Six months after Fiscal Year-End

RETURN TO Office of the Auditor and Inspector
 State of Oklahoma at 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 (Unit cents)	Item	Amount (Unit cents)
1. Property taxes — General fund, building fund, and sinking fund	T09	e. Use tax	T28
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.) Report only these taxes imposed by your government. Shares of taxes imposed by another government are to be reported under part 1A below.	T09	3. Occupation and business licensing and permits	T28
a. General sales tax	T15	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.	T28
b. Franchise fee or tax	C20 \$49,496	b. Other licensing and permits	T29
c. Cigarette tax	C20 \$4,545	4. Other — Specify	T99
d. Hotel/Motel	T19		

Part II INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes and reimbursements for services performed for both governments, excluding loans. Also exclude here and report as "Tax Revenues" in part 1, any taxes imposed by your government which were collected for it by another government.

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

Purpose for which received	Amount (Unit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30 \$133,958	D30	B30
1. Alcoholic beverage tax			
2. Street and highways	C42 \$10,684	D42	B42
3. Health or hospital	C81	D81	B81
4. Grants received for water utilities	C86	D86	B86
5. Grants received for waste water utilities	C52	D52	B52
6. Grants received for housing, economic, and community development	C80	D80	B81
7. Airports	C34	D34	B34
8. Mass transit rail and/or bus system	C89	D89	B89
9. Grants received for transportation	C89	D89	B89
10. ALL OTHER (From State - code C89; From Federal Government - Code B89) — Include in the appropriate box; receipts from various payments such as —	C89	D89	B89
a. Parks and recreation (BOR or HUD)	C89	D89	B89
b. Public safety	C89	D89	B89
c. Job training	C80	D80	B89
d. Library grants	C88	D88	B89
Other — Specify	C89	D89	B89
f.	C89	D89	B89

Part III 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.

1. Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	Amount (Unit cents) AA1	2. Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.	Amount (Unit cents) AA0
a. Water supply system	AA2 \$276,481	a. Sewerage charges	AA1 \$87,517
b. Electric power system	AA0	b. Refuse collection charges	AA3 \$226,054
c. Gas supply system	AA4	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.	AA3
d. Transit			

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)
PUBLIC SAFETY — Continued				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E84	E84	F84	G84
16. Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in Item 15).	E85	E85	F85	G85
17. Protection inspection and regulation, n.s.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.	E86	E86	F86	G86
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services				
CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	\$112,860	\$24,180	\$602	
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.	E52	E52	F52	G52
UTILITIES	E91	E91	F91	G91
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.).				
a. Water supply system	\$32,202	\$125,738	\$2,496	
b. Electric power supply	E92	E92	F92	G92
c. Gas supply system	E93	E93	F93	G93
d. Transit system	E94	E94	F94	G94
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E95	E95	F95	G95
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	E81	F81	G81
INTEREST ON DEBT	\$19,419	\$88,109	\$10,983	
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system	I01	I01		
b. Electric power supply	I02	I02		
c. Gas supply system	I03	I03		
d. Transit system	I04	I04		
e. All interest not covered by items 19a through 19d	I89	I89		
ALL OTHER EXPENDITURES	\$1,373			
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.	E56	E56	F56	G56
b. Economic development	E57	E57	F57	G57
c. Civil defense	E88	E88	F88	G88
d. Cemetery operations and maintenance	E93	E93	F93	G93
\$1,100	E93	E93	F93	G93
e. Miscellaneous commercial activities	E80	E80	F80	G80
Other — Specify X				
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 code

Number

(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 discretely 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 the 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 101)

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 109)

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 115)

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 128)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code 129)

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 1B — 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 1B, Item 3.
- Expenditure from improvements at part 1I. Report as capital outlay.
- Interest paid on special assessment obligations at part 1I, 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
Camegie	Camegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
El Reno	Mercy 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