

## **Accountant's Compilation Report**

Honorable Mayor and City Council  
City of Enid, Oklahoma  
Enid, Oklahoma

Management is responsible for the financial information contained in Form SA&I 2643 – Annual Survey of City and Town Finances of the City of Enid, Oklahoma (City), as of and for the year ended June 30, 2024, included in the accompanying prescribed form required by Oklahoma Statute Section 17-105.1 of Title 11 and provided by the Office of the State Auditor and Inspector of the State of Oklahoma (State Auditor). 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 the financial statements included in the accompanying prescribed form.

The financial information included in the accompanying prescribed form is presented in accordance with the requirements of Oklahoma Statute 17-105.1 of Title 11 as provided by the State Auditor and is 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 the State Auditor, management of the City, the City's Finance Committee, and the City Council and is not intended to be and should not be used by anyone other than these specific parties.

**Forvis Mazars, LLP**

**Oklahoma City, Oklahoma  
December 30, 2024**

<b>DUE:</b> at time of audit filing		<b>FISCAL YEAR:</b> 2024	
<b>INSTRUCTIONS</b> The municipality's auditor is to file this report as required by Oklahoma Statutes, Title 11, Section 17-105.1.  See additional instructions, as well as information about the coverage of this report, on the following page.		<b>MUNICIPALITY:</b> City of Enid, Oklahoma Name 401 W Owen K Garriott Enid, OK 73701 Address (including Town/City and Zip Code) 580-616-7283                                  ecrawford@enid.org Phone Number                                  Email Address	
<b>FILE: with State Auditor &amp; Inspector at www.SAI.OK.gov</b>			
<b>REVENUES:</b> Report monies available to the municipality and to any duly constituted authorities of the municipality.		<b>EXPENDITURES:</b> Report monies used by the municipality and by any duly constituted authorities of the municipality.	
<b>Amount</b> (Omit cents)		<b>Amount</b> (Omit cents)	
1. Taxes: ..... \$ 49,682,044		1. General Government: ..... \$ 6,980,368	
2. Intergovernmental: ..... \$ 5,232,810		2. Streets: ..... \$	
3. Charges for services: ..... \$ 6,012,018		3. Public Safety: ..... \$ 23,386,303	
4. Fines and Forfeitures: ..... \$ 588,897		4. Cemetery: ..... \$	
5. Licenses and Permits: ..... \$ 239,897		5. Culture and Recreation: ..... \$ 2,782,001	
6. Investment income: ..... \$ 9,228,572		6. Airport: ..... \$ 2,792,156	
7. Grants: ..... \$ 6,429,795		7. Interest: ..... \$ 8,017,098	
8. Utility-related income: ..... \$ 41,820,086		8. Water: ..... \$	
9. Miscellaneous: ..... \$ 1,185,672		9. Sewer: ..... \$	
10. Other: Subscription assets re+ ..... \$ 376,239		10. Sanitation: ..... \$	
11. Other: Gain on disposition of + ..... \$ 92,367		11. Economic Development: ..... \$ 1,222,618	
12. Other: Capital contributions ..... \$ 66,514,981		12. Other: Public Works ..... \$ 9,884,536	
13. Other: ..... \$		13. Other: Utility Operations ..... \$ 12,797,139	
14. Other: ..... \$		14. Other: Capital Outlay ..... \$ 78,125,179	
15. Other: ..... \$		15. Other: Debt Principal ..... \$ 159,347	
16. Other: ..... \$		16. Other: Event Center ..... \$ 3,561,871	
17. Other: ..... \$		17. Other: Transit..... \$ 863,191	
18. Other: ..... \$		18. Other: Golf ..... \$ 820,754	
19. Other: ..... \$		19. Other: Depreciation and Am+ ..... \$ 14,134,512	
20. Other: ..... \$		20. Other: ..... \$	
TOTAL: ..... \$ 187,403,378		TOTAL: ..... \$ 165,527,073	
Additional information (if any)			
<b>AUDITOR/ AUDIT FIRM:</b>			
Forvis Mazars, LLP		Joel Haaser	
Name		Name of contact person (for audit firm)	
211 N. Robinson Ave, Suite 600			
Address (including Town/City and State and Zip Code)			
(918) 878-9103		Joel.Haaser@us.forvismazars.com	
Phone Number		Email Address	

## SA&I FORM 2643 – ANNUAL REPORT OF MUNICIPAL FINANCES

### INSTRUCTIONS FOR THE FORM AND COVERAGE OF THE REPORT

This report must list the funds available to the municipality and the use of those funds, including information relating to the duly constituted authorities of the municipality (e.g., trust authorities) for the fiscal year, as required by Section 17-105.1 of Title 11 of the Oklahoma Statutes.

For revenues on this form, take 1) total revenues from the total column of the governmental fund statement of revenues, expenditures, and changes in fund balance, and also include all items included as “sources” in the section titled “other financing sources/uses” except for transfers in, then 2) add in the total operating revenues from the total column of the enterprise funds on the proprietary funds statement of revenues, expenses, and changes in net position, then 3) add in all individual non-operating revenues from the total column of the enterprise funds on the proprietary funds statements of revenues, expenses, and changes in net position, and then 4) repeat numbers 2 and 3 above for each discretely presented component unit.

For expenditures on this form, take 1) total expenditures from the total column of the governmental fund statement of revenues, expenditures, and changes in fund balance, and also include all items included as “uses” in the section entitled “other financing sources/uses” except for transfers out, then 2) add in the total operating expenses from the total column of the enterprise funds on the proprietary funds statement of revenues, expenses, and changes in net position, then 3) add in all individual non-operating expenses from the total column of the enterprise funds on the proprietary funds statements of revenues, expenses, and changes in net position, and then 4) repeat numbers 2 and 3 above for each discretely presented component unit.

Note that all transfers in and out of all funds are ignored, the government-wide statements are ignored, all fiduciary funds are ignored, and all internal-service funds are ignored.

The municipality, which is the financial reporting entity for which information is to be presented, must comply with generally accepted accounting principles for governments. Authoritative guidance is provided in GASB Codification Section 2100 and GASB Statement No. 14 and various other statements subsequently issued related to component-unit reporting. These require the financial reporting entity to consist of the primary government or oversight unit and all blended and discretely presented component units.

Copies of this form may be distributed to component units for completion, but forms completed by component units should not be filed separately but should be returned to the municipality for inclusion in the report filed for the municipality. Such component units would include, but not be limited to, public trust authorities, special districts, hospitals, and other entities meeting the inclusion criteria of GASB Codification Section 2100 and GASB Statement No. 14 and various other statements subsequently issued related to component-unit reporting.