Kimberlye R. Mayer, CPA, P.C.

723 West Doolin

Blackwell, OK 74631

(580) 363-1453 Fax (580) 363-0068

Board of Trustees City of Kaw City

Management is responsible for the accompanying financial statements and supporting information of the City of Kaw City for the year ended June 30, 2016, included in the accompanying Annual Survey of City and Town Finances (SA&I Form 2643) prescribed by the Office of the State Auditor & Inspector of Oklahoma. 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 AICPA. We did not audit or review the financial statements included in the prescribed form nor were we required to perform any procedures to verify the accuracy and 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.

Other Matter

The financial statements included in the accompanying prescribed form are intended to comply with 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 State Auditor and Inspector of the State of Oklahoma and is not intended to be and should not be used by anyone other than these specified parties.

CPA, PC

Kimberlye R Mayer Clark, P.C.

Blackwell, Oklahoma

April 24, 2017

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 11, Section17-105.1 of Title 11, Section 17-105.1 of Title 11, SSARS 193.27 requires an accountant's compilation 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 2016, See supplementary instructions (coverage of this report or 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.

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

CITY OF KAW CITY	•	
Name PO BOX 30		
Address KAW CITY	ОК	74641
City	State	ZiP Code

RETURN TO

Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov

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.

ltem	Amou	nt (Omit cents)		ltem	Amount (Omit cents
	TØ1				TØ9
Property taxes — General fund, building fund, and sinking fund			e.	Use tax	\$6,60
Local sales taxes - Taxes on goods and services,	TØ9		3. Oc	cupation and business licensing and permits	T28
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. a. General sales tax		\$58,130	a.	Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permils; plumbing permils; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	
b. Franchise fee or tax	T15	\$20,729	b.	Other licensing and permits	T29
c. Cigarette tax	C30	\$705	4. Oti	ner — Specify	T99
d. Hotel/Motel	T19				

Part IA 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 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 (c) — Report only amounts received directly from the Federal Government.

	Amount (Omit cents)					
Purpose for which received	From State	From other local governments	From Federal Government (directly)			
	(a)	(b)	(c)			
General support — Total amounts received (as per capita grants, shared taxes, etc.)	C3Ø	03Ø	B3Ø			
without restrictions as to particular programs or purposes to be financed. 1. Alcoholic beverage tax	\$1,592					
2. Street and highways	^{C46} \$3,488	D46	B46			
3. Health or hospital	C42	D42	B42			
4. Grants received for water utilities	G91	D91	\$25,550			
5. Grants received for waste water utilities	\$105,907	D8Ø	BBØ			
Grants received for housing, economic, and community development	C5Ø	DSØ	85Ø			
7. Airports	CB9	D89	BØ1			
8. Mass transit rail and/or bus system	C94	D94	B94			
9. Grants received for transportation	C69	D89	B89			
ALL OTHER (From State – code C89; From Federal Government – Code B89) — Include in the appropriate box, receipts from various payments such as — a. Parks and recreation (BOR or HUD)	C89	DES	B89			
b. Public safety	^{C89} \$4,290	D89	889			
c. Job training	C89	D89	B89			
d. Library grants	\$2,175	D89	B89			
Other -Specify	C89	D89	B89			
е.	l					
f.	C89	D89	B89			

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	Amount (Omit cents)	2. Other sa
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.	A91	from sa other ch utility re amount
a. Water supply system	\$131,139	
	A92	a. Sew
b. Electric power system	\$46,239	b. Refu
	A93	
c. Gas supply system	\$149,696	c. Host pati
	A94	insu and
d. Transit		othe

a. Sewerage charges	\$54,698
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.	Asø

\$77,250 use collection charges

spital charges received on behalf of individual tients under the Medicare program or other surance-type arrangements. Exclude Medicald d amounts for hospital purposes received from ter governments.

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. Interest earnings — Interest received on all deposits and investment holdings of your Amount (Omit cents) Amount (Omit cents) 2. Other sales and service revenue - Continued government and its agencles excluding earnings of any employee pension fund. d. Recreation charges (swimming, golf, auditoriums, \$356 Rents — Exclude housing, eirport, and all other rental revenue reported from specific municipal services in item 2. AØ1 1140 e. Airports --- Include rentals and gross sales of gas and oil. A8Ø Royaltles — Compensation or portion of proceed from extraction of natural resources such as oil. f. Parking facilities (parking lots, garages, parking meters) ASO 8. Fines and forfeitures - (City or town U3Ø \$50 share only) g. Municipal housing project rentals (gross) A89 \$3,350 9. Private donations 10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, include insurence edjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) fransfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund. Other revenues. \$21,510 h. Ambulance services AØ3 \$6,091 i. Miscellaneous commercial activities (cemeteries) A89 \$22,321 j. Other (including miscellaneous fee collections) Special assessments — 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 nage 1 UØ1 a. Other revenues \$7,239 \$7,718 ь. Late penalties Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments. TOTAL miscellaneous other revenue Sum of items 10a-10c. \$14,957 DIRECT EXPENDITURES BY PURPOSE AND TYPE

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 &l.

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.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

coverage, etc. Exclude: (1) capital outlay (report in columns (c) and (d)); and (2) amounts paid to other governments (report in part III).

Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.

Column (c) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

The state of the s		000000						
	EXPENDITURES BY PURPOSE AND TYPE							
			Operations and maintenance		CAPITAL OUTLAY			
PURPOSE	Pers	onal services			Construction	eguip	se of land, ment, and uctures	
		(a)	ļ	(b)	(c)		(d)	
GOVERNMENTAL ADMINISTRATION	E23		E23		F23	G23		
 Financial administration — Office of the finance director, auditor, compiroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing, information technology). 								
 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	\$9,600	E25	\$3,520	F25	G25		
Central administration — City council, eldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29	\$18,205	E29	\$18,907	F29	G29	\$580	
HEALTH AND WELFARE	E79		E79		F79	G79		
4. Social services						-		
 Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7. 	E36		E36		F36 ·	G36		
 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 Ill. 		·						
 Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons. 	E77		£77		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		
TRANSPORTATION	E44		E44	-	F44	G44		
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 21f, 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.	,	\$3,513		\$3,408				
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45		E45		F45	G45		
11. Municipal airports	EØ1		EØ1		FØ1	GØ1		
Parking facilities — Municipal garages, parking tots, etc., and all purchase and maintenance of meters (including on-street meters)	E6Ø		E6Ø		F6Ø	G6Ø		
PUBLIC SAFETY	E62		E62		F82	G62		
13. Police — 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 9).		\$13,342,						
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	\$12,553	F24	G24	\$1,939	

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE Contin	ued							
	EXPENDITURES BY PURPOSE AND TYPE							
PURPOSE		!		Operations and		CAPITA	7	
		onal services	maintenance		Co			nase of land pment, and ructures
PUBLIC SAFETY Continued	EØ4	(a)	EØ4	(b)	FØ4	(c)	GØ4	(d)
Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.			124		127			
Other corrections — Probation and parole activities — But exclude "lock-up" operations (report in item 15).	EØ5		EØ5	•	FØ5		GØ5	
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.	E68		E66		F66		G66	
AMBULANCE 18. All expenditures for city operated or subsidized ambulance services	E32	\$5,167	E32	\$4,290	F32		G32	
CULTURE AND RECREATION	E61	+-,	€61	* .,===	F61		G61	
 Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos. 				\$10,911				
 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	\$15,878	Ē52	\$3,231	F52		G52	
UTILITIES					ľ			
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, hydrent rental, etc.).								
a. Water supply system	E91	\$61,928	E91	\$90,450	F91	\$38,271	G91	
b. Electric power supply	E92		E92		F92		G92	<u> </u>
c. Gas supply system	E93	\$28,401	E93	\$123,627	F93	\$13,097	G93	
d. Transit system	E94		E94		F94		G94	
 Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants 	E8Ø	\$41.978	E8Ø	\$34,797	F8Ø	\$95,135	G8Ø	
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	\$10,876	E81	\$54,260	F81	<u> </u>	G81	
INTEREST ON DEBT		*,		,,				
 Amounts of Interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. Water supply system 			[91					
b. Electric power supply			192					
c. Gas supply system			193					
d. Transit system			194		•			
e. All interest not covered by items 19a through 19d			189	\$2,140				
ALL OTHER EXPENDITURES								
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.		3				į		
 a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities. 	£5Ø		E5Ø		F5Ø		G5Ø	
b. Economic development	ESØ		E5Ø		F5Ø		GSØ	
c. Civil defense	E89		E89		F89		G89	
d. Cemetery operations and maintenance	EØ3	\$11,398	EØ3	\$2,268	FØ3	\$2,062	GØ3	
e. Miscellaneous commercial activities Other — Specify p	EØ3		EØ3	\$13,756	FØ3		GØ3 G89	
f								
9-								
h.								

Part III INTERGOVERNMENT Please detail all paym basis – e.g., for hospi figures reported in colt during the fiscal year.	ants made to other on	vernmente for cervin	es or programs perf ort, etc. (Such amou remment made no re	ormed on a reimburs nts should be exclut aportable payments	sement or cost-sharing ded from expenditure to other governments	
ltem	Type of recipient government(s) (Country, State, school districts, etc.)	Amount (Omit cents)		tem	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
	(a)	(b)	1		(a) [']	(b)
1.	<u> </u>		5.			
2.			6.			
			<u> </u>			
3.			- 7.		 	
4.			8.			
Part IV SALARIES, WAGES,	AND FORCE ACCOU	JNT			Amount (O	mit cents)
Report the total expen- well as any salaries an	diture for salaries and	wages included in o	column (a) of part II,	as	2ØØ	
Part V DEBT OUTSTANDING				all agencles of yo	ur government as we	ii as
general city or town of	lebt.	, .	· ·		_	
Long-term debt — Bonds, more or of particular agencies.	gages, etc., with an o	nginai term or more i	man one year issued	i iii the name or you	i government	
When an advance refunding has reported as retired in the year of	resulted in a legal or defeasance and shou	an in-substance def	easance, the debt m	ay be considered ex	ktinguished,	
reported as following in the year of	delegande and ener	na noi do reponda n	orone at consequent	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
		1	AMOUNT, BY	PURPOSE (Omit o	cents)	
	Outstanding at	DURING FI	SCAL YEAR		Outstanding total	
	beginning of fiscal year	Issued	Retired		(a) plus (b) minus (c)	
	(a)	(b)	(c)		(d)	
. 0	19U \$ 43,301	^{29U} \$ 2,180	39U \$ 4,195	49U	• •	\$ 41,286
a. Sewer debt b. Water supply system	190	29U	39U	49U		
debt	190	29U	390	49U		\$0
c. Efectric power system debt	19U	290	390	49U		\$ C
d. Gas supply system debt						\$ 0
e. Transit	190	29U	39Ú	490		\$ 0
f. Industrial revenue and pollution control debt	19T	24T	34T	44T		\$ 0
	19U	29U	39U	49U		\$ 0
g. All other purposes	Toy outlabotion	ates hand onticinat	ion noton	·	Amount (O	· · · · · · · · · · · · · · · · · · ·
Short-term (interest-bearing) debt interest-bearing warrants, and off accounts payable and other nonit	ner obligations with a	term of one year or	ess — <i>Exclude</i>		61V	
a. Amount outstanding at beginn						
al Parious Gustarioning at Boginin					64V	
b. Amount outstanding at end of Part VI CASH AND INVESTM		OF FIGURE VEND				
Report separately for e			w the total amount	nf cash on hand and	t on denosit and	
investments in Federal	Government, Federa	l agency. State and	local government, ar	nd non-governmenta	al securities. Report	
housing and industrial Assets obtained and h	financina loans. Exclu	ide accounts recelva	ble, value of real pro	perty, and all non-se	ecurity assets.	
reported herein.	•	_	_			
	Туре	of fund	- " '		Amount at end	
					WØ1	Cernoy
Sinking funds — Reserves held sinking fund and revenue bond re	for redemption of lon	g-term debt. All cash ny other reserves he	held for statutory			
of long-term debt.					W31	
2. Bond funds — Unexpended pro	ceeds from sale of G	.O. and revenue bon	d issues held]	
pending disbursement					W61	
					1	\$ 293,254
					i	·

3. All other funds except employee retirement funds

Remarks					
1 Section 10					
· ·					
Part VII AUDITOR INFORMATION					
	mpanying	"accountants comp	ollation repor	t on financial	
NOTE — This report will not be considered complete unless an acco statements included in certain prescribed forms" is attached to the re in AR Section 300 of the AICPA Professional Standards in preparing	part. The r such comp	nunicipality's audit pilation report.	or should foll	ow the guidelines	
Auditor's firm name					
KIMBERLYE R MAYER CPA, P.C.					
Address — Number and street				TELEPHONE	
723 W DOOLIN			Area	Number	Extension
City	State	ZIP Code	code		
BLACKWELL	ок	74631	(580) 3	63-1453	
Name of contact person/Email		<u> </u>	1		1
·					