

# Kimberlye R. Mayer, CPA, P.C.

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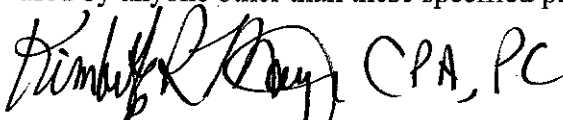
Board of Trustees  
City of Kaw City

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.



Kimberlye R Mayer CPA, P.C.  
Blackwell, Oklahoma  
April 24, 2017

<p><b>DUE DATE:</b> Six months after Fiscal-Year-End</p> <p style="text-align: center;"><b>IMPORTANT</b></p> <p>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 compilation report to accompany this form.</p> <p>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 <u>2016</u>. 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.</p> <p>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.</p> <p>When completed, please file electronically at <a href="http://www.sai.ok.gov">www.sai.ok.gov</a>.</p>	<p><b>OFFICE OF THE STATE AUDITOR AND INSPECTOR</b> <b>STATE OF OKLAHOMA</b> <b>GARY JONES, AUDITOR AND INSPECTOR</b> <b>ANNUAL SURVEY OF CITY AND TOWN FINANCES</b></p>
<p><b>RETURN TO</b> Office of the Auditor and Inspector State of Oklahoma at <a href="http://www.sai.ok.gov">www.sai.ok.gov</a></p>	<p><b>CITY OF KAW CITY</b></p> <p>Name <u>PO BOX 30</u></p> <p>Address <u>KAW CITY</u> <u>OK</u> <u>74641</u></p> <p>City State ZIP Code</p>

**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 (Omit cents)	Item	Amount (Omit cents)
<b>1. Property taxes</b> — General fund, building fund, and sinking fund	T01	<b>e. Use tax</b>	T09 \$6,607
<b>2. 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 these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part IA below.	T09	<b>3. Occupation and business licensing and permits</b>	T28
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 permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	T28
b. Franchise fee or tax	T15 \$20,729	b. Other licensing and permits	T29
c. Cigarette tax	C30 \$705	<b>4. Other</b> — 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.

Purpose for which received	Amount (Omit 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.	C30	D30	B30
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	C91	D91	B91 \$25,550
5. Grants received for waste water utilities	C80 \$105,907	D80	B80
6. Grants received for housing, economic, and community development	C50	D50	B50
7. Airports	C89	D89	B89
8. Mass transit rail and/or bus system	C94	D94	B94
9. Grants received for transportation	C89	D89	B89
<b>10. ALL OTHER</b> (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	\$4,290	D89	B89
c. Job training	C89	D89	B89
d. Library grants	\$2,175	D89	B89
e. Other — Specify	C89	D89	B89
f.	C89	D89	B89

**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 (Omit cents)	Item	Amount (Omit cents)
<b>1. 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.	A91	<b>2. 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.	A80
a. Water supply system	\$131,139	a. Sewerage charges	\$54,698
b. Electric power system	A92 \$46,239	b. Refuse collection charges	A81 \$77,250
c. Gas supply system	A93 \$149,696	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.	A36
d. Transit	A84		



**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.	E04	E04	F04	G04
16. Other corrections -- Probation and parole activities -- But exclude "lock-up" operations (report in item 15).	E05	E05	F05	G05
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.	E06	E06	F06	G06
<b>AMBULANCE</b>				
18. All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32
	\$5,167	\$4,290		
<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.	E01	E01	F01	G01
		\$10,911		
20. Libraries -- 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>	E52	E52	F52	G52
	\$15,878	\$3,231		
<b>UTILITIES</b>				
21. Gross expenditure 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>				
a. Water supply system	E01	E01	F01	G01
	\$61,928	\$90,450	\$38,271	
b. Electric power supply	E92	E92	F92	G92
c. Gas supply system	E93	E93	F93	G93
	\$28,401	\$123,627	\$13,097	
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	E00	E00	F00	G00
	\$41,978	\$34,797	\$95,135	
f. Solid waste and landfill -- The collection and disposal of garbage and landfill operations	E01	E01	F01	G01
	\$10,876	\$54,260		
<b>INTEREST ON DEBT</b>				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system		I01		
b. Electric power supply		I92		
c. Gas supply system		I93		
d. Transit system		I94		
e. All interest not covered by items 19a through 19d		I00		
		\$2,140		
<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.  <i>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.</i>				
a. Housing and community development -- Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	F50	G50
b. Economic development	E50	E50	F50	G50
c. Civil defense	E09	E09	F09	G09
d. Cemetery operations and maintenance	E03	E03	F03	G03
	\$11,398	\$2,268	\$2,062	
e. Miscellaneous commercial activities	E03	E03	F03	G03
Other -- Specify <u>z</u>	E00	E00	F00	G00
		\$13,756		
f.				
g.				
h.				

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.			5.		
2.			6.		
3.			7.		
4.			8.		
<b>Part IV SALARIES, WAGES, AND FORCE ACCOUNT</b>					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.					200
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.</b>					
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.					
When an advance refunding has resulted in a legal or an in-substance 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		Outstanding total (a) plus (b) minus (c) (d)	
		Issued (b)	Retired (c)		
	19U	28U	39U	49U	
a. Sewer debt	\$ 43,301	\$ 2,180	\$ 4,195		\$ 41,286
b. Water supply system debt					\$ 0
c. Electric power system debt					\$ 0
d. Gas supply system debt					\$ 0
e. Transit					\$ 0
f. Industrial revenue and pollution control debt	19T	24T	34T	44T	\$ 0
g. All other purposes	19U	29U	38U	48U	\$ 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
b. Amount outstanding at end of fiscal year					64V
<b>Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>					
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.					W21
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement					W31
3. All other funds except employee retirement funds					\$ 293,254
4. Retirement systems — Single employer plans only					W61

Remarks

**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

KIMBERLYE R MAYER CPA, P.C.

Address — *Number and street*

723 W DOOLIN

City

BLACKWELL

State

OK

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Number

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Extension

Name of contact person/Email