

FORM SA&I 2643
(8/1/24)

ANNUAL REPORT OF MUNICIPAL FINANCES

DUE: at time of audit filing		FISCAL YEAR: 2024	
INSTRUCTIONS 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 followingpage.		MUNICIPALITY: Town of Boswell Name P.O. Box 478 Boswell, OK 74727 Address (including Town/City and Zip Code)	
FILE: with State Auditor & Inspector at www.SAI.OK.gov		Phone Number	Email Address
REVENUES: Report monies available to the municipality and to any duly constituted authorities of the municipality. Amount (Omit cents) 1. Taxes: \$ 366,332 2. Intergovernmental: \$ 3. Charges for services: \$ 8,450 4. Fines and Forfeitures: \$ 35 5. Licenses and Permits: \$ 6. Investment income: \$ 194 7. Grants: \$ 103,878 8. Utility-related income: \$ 375,515 9. Miscellaneous: \$ 3,001 10. Other: Rental Income \$ 23,725 11. Other: \$ 12. Other: \$ 13. Other: \$ 14. Other: \$ 15. Other: \$ 16. Other: \$ 17. Other: \$ 18. Other: \$ 19. Other: \$ 20. Other: \$ TOTAL: \$ 881,130		EXPENDITURES: Report monies used by the municipality and by any duly constituted authorities of the municipality. Amount (Omit cents) 1. General Government: \$ 245,530 2. Streets: \$ 3. Public Safety: \$ 44,690 4. Cemetery: \$ 3,658 5. Culture and Recreation: \$ 6. Airport: \$ 7. Interest: \$ 8. Water: \$ 256,928 9. Sewer: \$ 138,998 10. Sanitation: \$ 49,728 11. Economic Development: \$ 12. Other: Senior Center \$ 56,991 13. Other: \$ 14. Other: \$ 15. Other: \$ 16. Other: \$ 17. Other: \$ 18. Other: \$ 19. Other: \$ 20. Other: \$ TOTAL: \$ 796,523	
Additional information (if any)			
AUDITOR/ AUDIT FIRM: Russell & Williams CPA's, P.C. Name 2812 NW 57th St, Ste. 102, Oklahoma City, OK 73112 Address (including Town/City and State and Zip Code) 405-607-8743 Phone Number		Autumn L. Williams Name of contact person (for audit firm) autumn.williams@russellandwilliams.com 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.