HBC
CPAs & Advisors

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT ON ANNUAL SURVEY OF CITY AND TOWN FINANCES PURSUANT TO SECTION 17-105.1 OF TITLE 11 OF THE OKLAHOMA STATUTES

Honorable Mayor and City Council
City of Guthrie:

We have compiled the schedules of revenues, expenditures, debt, and cash and investments as of and for the year ended September 30, 2015, of the City of Guthrie, Oklahoma, included in the accompanying Annual Survey of City and Town Finances (SA&I Form 2643). We have not audited or reviewed the accompanying financial schedules and, accordingly do not express an opinion or provide any other assurance about whether the financial schedules are in accordance with the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma.

Management is responsible for the preparation and fair presentation of the schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma on the modified cash basis and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial schedules.

Our responsibility is to conduct the compilation in accordance with the 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 the financial schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

These financial schedules are presented in accordance with the reporting requirements of the Office of the State Auditor & Inspector of the State of Oklahoma, 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 the Mayor, City Council, city management, and the Office of the State Auditor & Inspector of the State of Oklahoma and is not intended to be used by anyone other than these specified parties.

HBC CPAs & Advisors

HBC CPAs and Advisors
November 22, 2016

FORM SA&I 2643 2015

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. SSARS 19 ¶ 3.27 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 muncipality (public trusts, etc.) for the fiscal year ending **September 30, 2015**. *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 universitities.

When completed, please file electronically at www.sai.ok.gov.

RETURN TO: Office of the Auditor and Inspector
State of Oklahoma 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 Guthrie

PO Box 908

Guthrie, OK 73044

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)*
1. Property taxes — General fund, building fund, and sinking fund	T01	0	d. Use tax	T99	277,835
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** **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	
a. General salex tax		4,638,840			195,389
b. Franchise fee or tax	T15	517,988	**b.** Other licensing and permits	T29	0
c. Cigarette Tax	T16	54,678	4. Other — *Specify* **E-911**	T99	23,799
c. Hotel/Motel	T19	157,725			

INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governements, 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) ©	
General support—Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. 1. Alcoholic beverage tax	C30	97,296	D30	0	B30	0
2. Street and highways	C46	103,989	D46	0	B46	0
3. Health or Hospital	C42	0	D42	0	B42	0
4. Grants received for water utilities	C91	0	D91	0	B91	0
5. Grants received for waste water utilities	C80	0	D80	0	B80	0
6. Grants received for housing, economic, & community development	C50	0	D50	0	B50	
7. Airports	C89	34,898	D89	0	B01	245,154
8. Mass transit rail and/or bus system	C94	0	D94	0	B94	0
9. Grants received for transportation	C89	0	D89	0	B89	0
10. ALL OTHER (From State - code C89; From Fed. Gov't. - Code B89) — *Include in the appropriate box, receipts from various payments such as —* a. Parks and recreation (BOR or HUD)	C89	0	D89	0	B89	0
b. Public Safety	C89	5,548	D89	0	B89	36,573
c. Job training	C89	0	D89	0	B89	0
d. Library grants	C89	1,863	D89	0	B89	22,599
Other - *Specify* e. On Behalf Payments Made By State	C89	551,398	D89		B89	0
f. Payment in Lieu of Taxes	C89		D89	0	B89	0

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.

		Amount *(Omit cents)*			Amount (Omit cents)
1. Utility sales revenue — Gross receipts of any water, electric, gas or transit systems operated by your governement, from utility sales and charges. *Exclude any amounts paid to such utilities by the parent government.* a. Water supply system	A91	2,991,532	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 excluse of amounts received from other governments. a. Sewerage charges	A80	1,209,227
b. Electric power system	A92	0	b. Refuse collection charges	A81	1,339,154
c. Gas supply system	A93	0	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	0
d. Transit	A94	0			

SEE ACCOUNTANTS COMPILATION REPORT

Part IB 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.

2. Other sales and service revenue — Continued		Amount *(Omit cents)*
d. Recreation charges (swimming, golf, auditoriums etc.	A61	37,421
e. Airports — *Include rentals and gross sales of gas and oil.*	A01	135,951
f. Parking facilities (parking lots, garages, parking meters)	A60	0
g. Municipal housing project rentals (gross)	A50	0
h. Ambulance services	A89	1,082,152
i. Miscellaneous commercial activities (cemeteries)	A03	0
j. Other (including miscellaneous fee collections)	A89	260,527
3. 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 page 1.*	U01	0
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11	38,520

		Amount (Omit cents)
5. Interest earnings-Interest received on all deposits & investment holdings of your government and its agencies excluding earnings of any employee pension fund.	U20	21,638
6. Rents-*Exclude rev. reported in Item 2*	U40	81,070
7. Royalties-*Compensation or portion of proceed from extraction of natural resources*	U41	15,743
8. Fines & forfeitures (City or Town share only)	U30	279,547
9. Private donations	U50	5,955
10. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, *Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund.*		
a. MISC.	U99	227,849
b. Cemetery		89,772
c.		0
Total misc other revenue Sum of items 10a-10c →	U99	317,621

Part II 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 III.

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.) & (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.

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
	Personal Services (a)	Operations & Maintenance (b)	Construction (c.)	Purchase of land, equip. & structures (d)
GOVERNMENTAL ADMINISTRATION 1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing).	E23 428,705	E23 22,088	F23 0	G23 0
2. 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 0	E25 0	F25 0	G25 0
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 722,278	E29 29,578	F29 0	G29 0
HEALTH AND WELFARE 4. Social services	E79 0	E79 0	F79 0	G79 0
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36 0	E36	F36 0	G36 0
6. 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 III.*	0	0	0	0
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77 0	E77 0	F77 0	G77 0
8. Health (other than hospitals) — All public health acitivities 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 0	E32 0	F32 0	G32 0
TRANSPORTATION 9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. 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.*	E44 292,536	E44 297,071	F44 277,721	G44 0
10. Toll highways and facilities — Operation and maintenance of highways, roads and bridges operated on fee or toll basis	E45 0	E45 0	F45 0	G45 0
11. Municipal airports	E01 88,957	E01 54,652	F01 175,943	G01 0
12. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	E60 0	E60 0	F60 0	G60 0
PUBLIC SAFETY 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 activiities; and traffic control and safety activities. *Exclude highway engineering and planning (report in item 9).*	E62 1,857,723	E62 374,778	F62 151,030	G62 94,238
14. 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 2,214,605	E24 401,414	F24 0	G24 0

SEE ACCOUNTANTS COMPILATION REPORT

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
	Personal Services (a)	Operations & Maintenance (b)	Construction (c.)	Purchase of land, equip. & structures (d)
PUBLIC SAFETY — Continued				
15. Correction institutions — Operation of facilities for confinement, correction and rehabilition of adults or juveniles.	E05 0	E05 0	F05 0	G06 0
16. Other corrections — Probation and parole activities - But exclude "lock up" operations (report in item 16).	E04 0	E04 0	F04 0	G04 0
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprize 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.	E66 0	E66 0	F66 0	G66 0
AMBULANCE				
18. All expenditures for city operated or subsidized ambulance services	E32 0	E32 0	F32 0	G32 0
CULTURE AND RECREATION				
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61 354,408	E61 186,482	F61 61,607	G61 0
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 188,415	E52 25,039	F52 42,225	G52 0
UTILITIES				
21. Gross expenditures 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	E91 556,467	E91 712,704	F91 0	G91 556,869
b. Electric power system	E92 0	E92 0	F92 0	G92 0
c. Gas supply system	E93 0	E93 0	F93 0	G93 0
d. Construction	E94 0	E94 0	F94 0	G94 0
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	E80 117,532	E80 212,480	F80 4,192	G80 17,463
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81 45,504	E81 859,074	F81 0	G81 0
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system	0	I91 767,242	0	0
b. Electric power system	0	I92 0	0	0
c. Gas supply system	0	I93 0	0	0
d. Transit	0	I94 0	0	0
e. All interest not covered by items 19a through 19d	0	I89 72,478	0	0
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; judgements 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 projets, and similar activities.	E50 0	E50 0	F50 0	G50 0
b. Economic development (Industrial)	E89 79,002	E89 10,420	F89 0	G89 0
c. Civil defense	E89 0	E89 0	F89 0	G89 0
d. Cemetery operations and maintenance	E89 0	E89 164	F89 0	G89 15,897
e. Miscellaneous commercial activities	E03 0	E03 0	F03 0	G03 0
Other — *Specify* f. General Gov't.	E89 17,472	E89 1,430,181	F89 0	G89 289,582
g. Maintenance	0	0	0	0
h. Emergency 911	0	0	0	0

SEE ACCOUNTANTS COMPILATION REPORT

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.		0	5.		0
2.		0	6.		0
3.		0	7.		0
4.		0	8.		0

Part IV SALARIES, WAGES, AND FORCE ACCOUNT

	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.	Z00 4,504,106

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — *Report special obligations of all agencies of your government as well as general city or town debt.*

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 insubstance 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 Issued (b)	DURING FISCAL YEAR Retired ©	Outstanding total *(a) plus (b) minus ©* (d)
a. Sewer debt	19U 2,678,499	29U 0	39U 130,637	49U 2,547,862
b. Water supply system debt	44A 17,405,579	29U 0	39U 850,219	49U 16,555,360
c. Electric power system debt	44B 0	29U 0	39U 0	49U 0
d. Gas supply system debt	44C 0	29U 0	39U 0	49U 0
e. Transit	44D 0	29U 0	39U 0	49U 0
f. Industrial revenue and pollution control debt	44T 0	24T 0	34T 0	49T 0
g. All other purposes	44X 878,163	29U 129,239	39U 148,304	49U 859,098

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 0
b. Amount outstanding at end of fiscal year	64V 0

Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

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.	W01
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disburseement.	W31 0
3. All other funds except employee retirement funds.	W61 6,418,322
4. Retirement systems — Single employer plans only	0

SEE ACCOUNTANTS COMPILATION REPORT

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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 prescripted forms" is attached to the report. The municipality's auditor should follow the in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name					
HBC CPAs & Advisors					
Adress — *Number and street*			TELEPHONE		
			Area Code	Number	Extension
9905 N. May Avenue					
City	State	ZIP Code			
Oklahoma City	OK	73120	405	848-7797	
Name of contact person/Email					
Lonnie Heim					

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 presently 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 appopriate 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 MUNICIPALTIES
2013 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 trust (Title 60, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

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 T01)

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 salex tax (code T09)

      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 T15)

      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 T28)

      Enter here licenses and inspection charges on occupation and business.

   b. Report only licenses and permits not included in 3a. (code T29)

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 IB — 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 IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations as part II, 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 ACCT.

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 & 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
Carnegie	Carnegie 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
Watonga	Watonga Municipal Hospital