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Members of American Institute of Certified Public Accountants Members of Oklahoma Society of Certified Public Accountants

Office of the State Auditor and Inspector State of Oklahoma 2300 North Lincoln Boulevard, Room 100 Oklahoma City, OK 73105

Management is responsible for the accompanying financial statements of the City of Clinton, Oklahoma (the "City"), which comprise the 2016-17 Annual Survey of City and Town Finances (SA&I Form 2643) included in the accompanying prescribed form. 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 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 assurance on these financial statements.

#### **Other Matter**

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

RSMeacham CPAs & Advisors

December 27, 2017

Part I

#### 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 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 Juna 30th. 2017. 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 universities.

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

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

# OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA

STATE OF SINEARIONIA
GARY JONES, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES

City of Clinton		
Name 415 W. Gary Blvd		
Address Clinton	OK	73601
City	State	ZIP Code

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)	ltem	Amount (Omit cents)
	TØ1		TØ9
Property taxes — General fund, building fund, and sinking fund		e. Use tax	\$361,663
<ol><li>Local sales taxes — Taxes on goods and services,</li></ol>	TØ9	3. Occupation 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.	0F 400 000	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	
a. General sales tax	\$5,430,268	licenses, and liquor licenses; business licenses; etc.	
b. Franchise fee or tax	\$367,063	<b>b.</b> Other licensing and permits	\$55,377
c. Cigarette tax	\$66,218	4. Other — Specify	Т99
d. Hotel/Motel	<sup>T19</sup> \$316,327	911 Service	\$100,103

#### 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

		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.) without restrictions as to particular programs or purposes to be financed.  1. Alcoholic beverage tax	СЗØ	\$58,370	B3Ø					
2. Street and highways	<sup>C46</sup> \$17,160	\$65,435	B46					
3. Health or hospital	C42	D42	B42					
4. Grants received for water utilities	<sup>C91</sup> \$7,806	D91	B91					
5. Grants received for waste water utilities	C8Ø	D8Ø	\$629,556					
6. Grants received for housing, economic, and community development	C5Ø	D5Ø	\$45,362					
7. Airports	C89	D89	BØ1					
8. Mass transit rail and/or bus system	C94	D94	B94					
9. Grants received for transportation	C89	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	D89	B89					
b. Public safety	<sup>C89</sup> \$3,818	D89	B89					
c. Job training	C89	D89	B89					
d. Library grants	C89	D89	B89					
Other -Specify	C89	D89	B89					
e								
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.

1. Utility sales revenue — Gross receipts of any	Amount (Omit cents)		ner sales and service revenue — Gross receipts	Am	ount (Omit cer	nts)
water, electric, gas, or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the	A91	ot	om sales, rentals, maintenance assessments, and her charges for municipal services, aside from ility receipts (carried in item 1) and exclusive of	A8Ø		
parent government.			mounts received from other governments.			
a. Water supply system	\$4,246,083				£4 400 41	
	A92	a.	Sewerage charges		\$1,430,1	50
b. Electric power system		Ь.	Refuse collection charges	A81	\$1,404,25	55
c. Gas supply system	A93	c.	Hospital charges received on behalf of individual patients under the Medicare program or other	A36		
	A94	İ	insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from			
d. Transit			other governments.			

#### 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.

		· · · · · · · · · · · · · · · · · · ·	
Other sales and service revenue — Continued  d. Recreation charges (swimming, golf, auditoriums, etc.)	Amount (Omit cents) A61 \$383,608	Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	Amount (Omit cents) U2Ø \$214,184
e. Airports — Include rentals and gross sales of gas and oil.	AØ1 \$136,187	Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.	\$258, <b>4</b> 35
f. Parking facilities (parking lots, garages, parking meters)	A6Ø	7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.	<sup>U41</sup> \$64,274
g. Municipal housing project rentals (gross)	A5Ø	8. Fines and forfeitures — (City or town share only)	<sup>U3Ø</sup> \$84,595
	A89	9. Private donations	<sup>∪5Ø</sup> \$4,110
i. Miscellaneous commercial activities (cemeteries)     j. Other (including miscellaneous fee collections)	AØ3 \$62,700 A89 \$46,494	include: (1) proceeds from borrowing; (2) receipts	
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.	บØ1	contributions to, and interest earnings of, any employee pension fund.  a. Penalites  b. Miscellaneous	\$67,489 \$461,595 \$641,579
Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	\$881,319	c. Intracity fees  TOTAL miscellaneous other revenue Sum of items 10a–10c.	\$641,579 U99 \$1,170,663

# 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) and (d)); and (2) amounts paid to other governments (report in part III).

 $\textbf{Column (b)} \ -- \ \text{Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.}$ 

 ${\color{red} \textbf{Column (c)}} \ - \ \text{Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.}$ 

income taxes, employee contributions for Social Security or retirement	Pi	oceeds, assessn							
	EXPENDITURES BY PURPOSE AND TYPE								
PURPOSE		sonal services		erations and aintenance	CAPITAL Construction		OUTLAY  Purchase of lan equipment, and structures		
		(a)		(b)		(c)		(d)	
GOVERNMENTAL ADMINISTRATION	E23		E23		F23		G23		
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, information technology).		\$310,345		\$90,667					
<ol> <li>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).</li> </ol>	E25	\$120,941	E25	\$3,033	F25		G25		
<ol> <li>Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.</li> </ol>	E29	\$407,135	E29	\$236,998	F29		G29		
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	\$14,364	F36		G36		
<ol> <li>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.</li> </ol>									
<ol> <li>Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.</li> </ol>	E77		E77		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.		\$219,059		\$463,363				\$738,198	
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	\$251,708	FØ1	\$26,100	GØ1		
Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E6Ø		E6Ø		F6Ø		G6Ø		
PUBLIC SAFETY	E62		E62		F62		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).		\$1,346,664		\$84,482				\$28,633	
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	\$731,286	E24	\$96,688	F24	\$53,206	G24	\$22,883	

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continu	ied								
	EXPENDITURES BY PURPOSE AND TYPE								
PURPOSE	Personal services			perations and		CAPITAL			
1011052	Perso	onal services (a)		(b)	Co	onstruction (c)	equ	chase of land, lipment, and structures (d)	
PUBLIC SAFETY — Continued  15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	EØ4	(4)	EØ4	(2)	FØ4	(0)	GØ4	(ω)	
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	E66		E66		F66		G66		
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.  AMBULANCE	E32	\$62,641	E32	\$8,958	F32		G32	\$21,500	
All expenditures for city operated or subsidized ambulance services									
CULTURE AND RECREATION	E61		E61		F61		G61		
Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.		\$662,765		\$411,869				\$258,866	
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		E52		F52		G52		
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, hydrant rental, etc.).	E91		E91		F91		G91		
a. Water supply system		\$137,954		\$2,370,718		\$3,307,355		\$4,900,684	
b. Electric power supply	E92		E92		F92		G92		
	E93		E93		F93		G93		
c. Gas supply system	E94		E94		F94		G94		
d. Transit system	E8Ø		E8Ø		F8Ø		G8Ø		
Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	Los	\$124,845	202	\$846,413	102		GOD		
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	\$383,510	E81	\$869,923	F81		G81	\$11,025	
INTEREST ON DEBT		φοσο,σ το		Ψ000,020				Ψ11,020	
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.			191						
a. Water supply system			192	\$1,547,503					
b. Electric power supply			192						
c. Gas supply system			193						
с. Саз зарру зузені			194						
d. Transit system			189						
e. All interest not covered by items 19a through 19d				\$65,906					
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.									
<ul> <li>a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.</li> </ul>	E5Ø		E5Ø		F5Ø		G5Ø		
b. Economic development	E5Ø E89	\$47,992	E5Ø	\$299,446	F5Ø F89	\$1,343,203	G5Ø G89	\$149,502	
c. Civil defense									
d. Cemetery operations and maintenance	EØ3	\$96,016	EØ3	\$15,602	FØ3		GØ3	\$12,737	
	EØ3	ψου,υ ιυ	EØ3	ψ13,002	FØ3		GØ3	Ψ12,737	
e. Miscellaneous commercial activities Other — Specify	E89		E89		F89		G89		
f. Facilities Maintenance		\$71,574		\$197,426				\$30,086	
								ΨΟΟ,ΟΟΟ	
g. Internal Service Fund		\$33,953		\$35,239					
h.									

h.
FORM SA&I (8-29-2017)
Page 3

#### 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. Type of recipient Type of recipient government(s) (County, State, school districts, government(s) (County, State, school districts, Amount Item (Omit cents) Item etc.) etc.) (a) (b) (a) NONE

(Omit cents) (b) SALARIES, WAGES, AND FORCE ACCOUNT Amount (Omit cents) 700 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.

Amount

\$ 4,756,680

64V

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

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		ISCAL YEAR	Outstanding total					
	beginning of fiscal year	Issued	Retired	(a) plus (b) minus (c)					
	(a)	(b)	(c)	(d)					
	19U	29U	39U	49U					
a. Sewer debt				\$ 0					
<b>b.</b> Water supply system debt	\$ 34,317,775	29U	\$ 2,038,063	\$ 32,279,712					
c. Electric power system debt	19U	29U	39U	49U \$ (					
	19U	29U	39U	49U					
d. Gas supply system debt				\$ C					
	19U	29U	39U	49U					
e. Transit				\$ 0					
f. Industrial revenue and pollution control debt	19T	24T	34T	44T \$ C					
	19U	29U	39U	49U					
a. All other purposes	\$ 10,500,201		\$ 2,446,568	\$ 8,053,633					

Amount (Omit cents) 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. 61V a. Amount outstanding at beginning of fiscal year

**b.** Amount outstanding at end of fiscal year

# 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)
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.	wo1 \$ 356,525
Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	\$ 19,465,893
3. All other funds except employee retirement funds	\$ 23,325,129
4. Retirement systems — Single employer plans only	

rt VII	AUDITOR INFORMATIO	ON						
<b>!</b> s i	NOTE — This report will statements included in conn AR Section 300 of the	l not be considere ertain prescribed t AICPA Professio	ed complete unle forms" is attache onal Standards in	ss an accor ed to the rep preparing s	npanying ort. The n such comp	"accountants com nunicipality's audi pilation report.	npilation report on financial tor should follow the guidelines	
Auditor's f	irm name							
	acham CPAs & Advi	isors						
RSMea	- Number and street						TELEPHON	
	– Number and Street							1E
Address -	ISCO AVE						Area Number	
Address -					State	ZIP Code		IE Extensi

#### **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 discreetly presented 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 appropriate 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 MUNICIPALITIES 2017 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 trusts (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- · Sewer districts
- · Utilities authorities
- · Zoning districts

#### Exclude internal/Service funds

#### 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

#### 1. Property taxes (code TØ1)

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 sales tax (code TØ9)

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

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

#### Part IA — INTERGOVERNMENTAL REVENUE

#### 1. General support

From State (code C3Ø) — 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
- 9. All other (From State -code C-89; From Federal Government - code B89)

Include in the appropriate box, receipts from various payments such

- · Park and recreation (BOR or HUD)
- · Community development and urban renewal
- · Civic defense
- · Water and sewer facilities
- · Manpower planning and utilization

#### Part 1B - OTHER REVENUE

#### 3. Special assessment funds

#### Include -

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the
- · 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 at part II,
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part

#### Part IV - SALARIES, WAGES, AND FORCE ACCOUNT

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, AND 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

El Reno Fairview

Carnegie In-County Municipal Hospital
Cleveland Area Hospital
Mercy Hospital El Reno
Fairview Regional Medical Center Authority
Holdenville General Hospital
Lindsay Municipal Hospital
Norman Regional Hospital
Okeene Municipal Hospital Holdenville Lindsay Norman Okeene Pauls Valley Pauls Valley General Hospital Pawnee Pawnee Municipal Hospital Tahleguah City Hospital Tahleguah Watonga Watonga Municipal Hospital

FORM SA&I 2643 (8-29-2017) Page 6