

Finlay + Cook, PLLC

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

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

Management is responsible for the accompanying financial statements and supporting information of the City of Ada, Oklahoma, as of and for the year ended June 30, 2017, included in the accompanying form (SA&I Form 2643) prescribed by the Oklahoma State Auditor and Inspector. 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 American Institute of Certified Public Accountants. 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 form of assurance on these financial statements and supporting information.

The financial statements and supporting information included in the accompanying prescribed form are presented in accordance 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.

This report is intended solely for the information and use of the City 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.

Shawnee, Oklahoma February 2, 2018

ORM **SA&I 2643 (8/29/17)** 2017 DUE DATE: Six months after Fiscal Year-End **IMPORTANT** OFFICE OF THE STATE AUDITOR AND INSPECTOR This report is to be compiled by your auditor from the audited financial STATE OF OKLAHOMA statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 ¶ 3.27 requires an accountant's **GARY JONES, AUDITOR AND INSPECTOR** ANNUAL SURVEY OF CITY AND TOWN FINANCES compilation report to accompany this form. This report details the funds available to the municipality and the use of hose funds including information relating to the duly constituted authorities of the muncipality (public trusts, etc.) for the fiscal year ending June 30, 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. **CITY OF ADA** This report, principally for planning purposes at the local, State, and ational level, is used by the Office of the State Auditor, the Oklahoma MAYOR Municipal League, public interest groups, State and Federal agencies nd universitities. 231 S. TOWNSEND When completed, please file electronically at www.sai.ok.gov. **ADA, OK 74821** Office of the Auditor and Inspector State of Oklahoma at www.sai.ok.gov **TAX REVENUES** Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, Items 1-3 and interest. Do not include receipts from service charges, special assessments, interest earnings, fines or any other sources that are not taxes or licenses Amount (Omit cents) Item Amount (Omit cents) Item 1. Property taxes — General fund, building fund, T01 T99 and sinking fund 78,354 1,146,746 d. Use tax 2. Local sales taxes — Taxes on goods and 3. Occupation and business Tna T28 services, measured as a percent of sales or licensing and permits receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed Enter here licenses and inspection charges on occupations and businesses - for example, inspection of restrooms, restaurants, by your government; shares of taxes imposed by and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; another government are to be reported under part 1A below. 14,978,154 ags; animal tags; vending licenses, and liquor a. General sales tax 733,831 censes; business licenses; etc. b. Franchise fee or tax 136,555 T15 181,866 **b.** Other licensing and permits c. Cigarette Tax T16 T29 4. Other — Specify Г19 T99 0 E-911 481,177 c. Hotel/Motel Part IA INTERGOVERNMENTAL REVENUE Report all amounts received by your government from other governments. **Column (a)** — Report all amounts your government received from the State (other than as collection fees), including any amounts financed 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 wholly or in part from Federal grants to the State taxes imposed by your government which were collected for it by another Column (c) Report only amounts received directly from the Federal government Amount (Omit cents) From other local From Federal Purpose for which received From State governments Government (directly) (b) (c) (a) **General support**—Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. 115.812 1. Alcoholic beverage tax 0 0 2. Street and highways 150,852 0 0 C46 D46 B46 3. Health or Hospital 0 0 0 C42 D42 B42 4. Grants received for water utilities 0 0 270,733 D91 391 291 5. Grants received for waste water utilities 0 147,302 0 B80 280 D80 **6.** Grants received for housing, economic, & community development O 0 6,300 250 350 7. Airports 85,800 0 763,468 C89 D89 B01 8. Mass transit rail and/or bus system 0 0 0 9. Grants received for transportation 0 0 0 889 10. ALL OTHER (From State - code C89; From Fed. Gov't. - Code B89) C89 D89 Include in the appropriate box, receipts from various payments such as a. Parks and recreation (BOR or HUD) 0 0 0 **b.** Public Safety 0 0 18.866 c. Job training 0 0 0 889 d. Library grants 16,633 0 17,300 289 D89 389 Other - Specify C89 289 389 On Behalf Payments Made By State 722,921 0 f. Payment in Lieu of Taxes 86,188 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 1. Utility sales revenue — Gross receipts of any Amount (Omit cents) 2. Other sales and service revenue - Gross Amount (Omit cents) water, electric, gas or transit systems operated by eceipts from sales, rentals, maintenance 491 your governement, from utility sales and charges assessments, and other charges for municipal Exclude any amounts paid to such utilities by the services, aside from utility receipts (carried in parent government. tem 1) and excluse of amounts received from other governments. 2,040,901 a. Water supply system 7,739,617 a. Sewerage charges **b.** Refuse collection charges 3,359,850 492 A81 **b.** Electric power system 0 c. Hospital charges received on behalf of A36

0

493

c. Gas supply system

d. Transit

ndividual patients under the Medicare program

or other insurance-type arrangements.

Exclude Medicaid and amounts for hospital

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) 5. Interest earnings-Interest received Amount (Omit cents) on all deposits & investment holdings of your J20 d. Recreation charges (swimming, golf, auditoriums overnment and its agencies excluding earnings 213,689 of any employee pension fund. 445,500 etc. **6. Rents-**Exclude rev. reported in Item 2 113,653 401 U40 e. Airports — Include rentals and gross sales of 7. Royalties-Compensation or portion U41 166,075 of proceed from extraction of natural resources f. Parking facilities (parking lots, garages, parking 8. Fines & forfeitures (City or Town share only 374,892 460 130 9. Private donations 0 80,889 meters) **g.** Municipal housing project rentals (gross) 0 10. Miscellaneous other revenue -۹50 h. Ambulance services 0 Revenue of your government and its agencies not 489 i. Miscellaneous commercial activities (cemeteries) 0 overed by items above, except tax and intergovern-403 Other (including miscellaneous fee collections) 27,077 nental revenues, Include insurance adjustments, etc. 489 3. Special assessments — Compulsory DO NOT include: (1) proceeds from borrowing; (2) IO1 eceipts from sale of holdings; (3) transfers contributions and reimbursements from owners or property benefited by improvements (streets, sewers, petween funds or agencies of your government; or (4) employee's contributions to, and interest sidewalks, water extensions, etc.) Do not include roceeds from sales of special assessment bonds. arnings of, any employee pension fund. Report maintenance assessments under item 2 on a. MISC. 1,386,593 0 b. Cemeterv 62.495 page 1. 4. Receipts from sale of property — Amounts 0 from sale of realty, other than by tax sales, including Total misc other revenue J99 property sold to other governments 0 Sum of items 10a-10c 1,449,088

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.

| | EXPE | EXPENDITURES BY PURPOSE AND TYPE | | | |
|---|-----------|----------------------------------|--------------|----------------|--|
| | | | CAPITA | L OUTLAY | |
| PURPOSE | Personal | Operations & | | Purchase of | |
| | Services | Maintenance | Construction | land, equip. & | |
| | Corvidos | Maintonanco | Conourdonom | structures | |
| | (-) | (6) | (-) | | |
| COVERNMENTAL ARMINICERATION | (a) | (b) | (c) | (d) | |
| GOVERNMENTAL ADMINISTRATION | E23 | E23 | F23 | G23 | |
| 1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax | | | | | |
| assessment and collection, central accounting and purchasing services, budgeting, etc. | 524 204 | 427.000 | | 1 . | |
| (including related data processing). | 531,304 | i i | 0 | <u> </u> | |
| 2. Judicial and legal — All municipal court and court-related activities including juries, probate | E25 | E25 | F25 | G25 | |
| officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation | 457.044 | 440 575 | | 00.00 | |
| and parole (report in item 16). | 157,614 | 146,575 | 0 | 23,00 | |
| 3. Central administration — City council, aldermen or commissioners, | E29 | E29 | F29 | G29 | |
| mayor, manager, city clerk's office, recorder, planning, zoning, | 4 450 000 | 0 -04 0 | | 40.04 | |
| and personnel. | 1,452,302 | 2,531,677 | 0 | 16,24 | |
| HEALTH AND WELFARE | E79 | E79 | F79 | G79 | |
| 4. Social services | 0 | 0 | 0 | (| |
| 5. Own hospitals — Construction and operation of hospitals by your | E36 | E36 | F36 | G36 | |
| government. Nursing homes are to be reported in item 7. | 0 | 62,128 | 0 | | |
| 6. Other hospitals — Payments to hospitals operated privately. <i>Exclude</i> | | | | | |
| 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 | (| |
| 7. Welfare institutions — Construction and operation of nursing homes and welfare | E77 | E77 | F77 | G77 | |
| institutions by your government for veterans and needy persons. | 0 | 0 | 0 | | |
| 8. Health (other than hospitals) — All public health acitivities except provision of hospital | E32 | E32 | F32 | G32 | |
| 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. | 0 | 0 | 0 | | |
| TRANSPORTATION | E44 | E44 | F44 | G44 | |
| 9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges and toll | | | | | |
| facilities. Also includes street lighting, snow removal, and highway engineering, control, and pay- | | | | | |
| safety. Exclude here and report in item 21f, street cleaning expenditure. Include in part III any | | | _ | | |
| ments to the State or county for highway purposes. Report interest on highway debt in item 22e. | 1,015,142 | 450,714 | 0 | 5,130,78 | |
| 10. Toll highways and facilities — Operation and maintenance of highways, roads | E45 | E45 | F45 | G45 | |
| and bridges operated on fee or toll basis | 0 | 0 | 0 | | |
| | E01 | E01 | F01 | G01 | |
| 11. Municipal airports | 83,582 | 78,139 | 0 | 1,054,96 | |
| 12. Parking facilities — Municipal garages, parking lots, etc. and all | E60 | E60 | F60 | G60 | |
| purchase and maintenance of meters (including on-street meters). | 75,741 | 20,394 | 0 | 14,67 | |
| PUBLIC SAFETY | E62 | E62 | F62 | G62 | |
| 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). | 3,355,076 | 412,513 | 0 | 100,27 | |
| | | | | | |
| 14. Fire — All costs incurred for firefighting and fire prevention, including contributions | E24 | E24 | F24 | G24 | |
| to volunteer fire units. Include any municipal contribution to a State fire pension fund. | 2,447,329 | 100,584 | 0 | 8,00 | |

| PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued | | | | |
|--|-------------------------------|------------------------|--------------|-------------------------------|
| | EXPEN | IDITURES BY F | | |
| PURPOSE | Personal | Operations & | CAPITAL | OUTLAY Purchase of |
| 1 0.11 002 | Services | Maintenance | Construction | land, equip. & |
| | (-) | (1-) | (-) | structures |
| PUBLIC SAFETY — Continued | (a) E05 | (b) E05 | (c) | (d) G06 |
| 15. Correction institutions — Operation of facilities for confinement, correction | | | | |
| and rehabilition of adults or juveniles. | 0 | 0 | O | 0 |
| 16. Other corrections — Probation and parole activities - But exclude "lock up" operations (report in item 15). | E04 | E04 | 0 | G04 |
| 17. Protection inspection and regulation, n.e.c. — Regulation of | E66 | E66 | F66 | G66 |
| 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. AMBULANCE | E32 | O E32 | O F32 | O G32 |
| 18. All expenditures for city operated or subsidized ambulance services. | 0 | 0 | 0 | 0 |
| CULTURE AND RECREATION | E61 | E61 | F61 | G61 |
| 19. Parks, cultural activities, and other recreation — Include playgrounds, golf | | | | |
| courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos. | 741,198 | 299,319 | 0 | 5,304,044 |
| | E52 | E52 | F52 | G52 |
| 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. | 200 000 | 07.540 | 0 | EE 440 |
| by the city. Aid to other governmental libraries should be excluded and reported in part III. UTILITIES | 300,229 | 97,542 | 0 | 55,112 |
| | | | | |
| 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.). | E91 | E91 | F91 | G91 |
| a. Water supply system | 326,015 | 337,084 | 0 | 95,275 |
| | E92 | E92 | F92 | G92 |
| b. Electric power system | O | O | O F93 | O G93 |
| C. Gas supply system | 0 | 0 | 0 | 0 |
| 1177 | E94 | E94 | F94 | G94 |
| d. Construction | 459,053 | 129,919 E80 | O | O |
| e. Sewers and storm sewers — Construction, maintenance and operation of sanitary | E00 | E0U | F0U | G60 |
| and storm systems and sewage disposal plants | 1,374,171 | 641,071 | 0 | 0 |
| f. Solid waste and landfill — The collection and disposal of garbage and landfill | E81 | E81 | F81 | G81 |
| operations INTEREST ON DEBT | 632,335 | 1,757,498 | 0 | 25,441 |
| INTEREST ON DEBT | | | | |
| 22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, | | | | |
| as well as general obligations. | | 191 | | |
| a. Water supply system | 0 | 828,173 | 0 | 0 |
| b. Electric power system | 0 | 0 | 0 | 0 |
| | | 193 | | |
| C. Gas supply system | 0 | 0 | 0 | 0 |
| d. Transit | 0 | 0 | 0 | 0 |
| | | 189 | | |
| e. All interest not covered by items 19a through 19d ALL OTHER EXPENDITURES | 0 | 220,244 | 0 | 0 |
| | | | | |
| 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, | E50 | E50 | F50 | G50 |
| slum clearance, municipal housing projets, and similar activities. | 312,849 | 43,886 | 0 | 0 |
| b. Economic development (Industrial) | 1,166 | 849,438 | F89 | G89 |
| bi Economic development (industrial) | E89 | E89 | F89 | G89 |
| c. Civil defense | 0 | 0 | 0 | 0 |
| d. Cemetery operations and maintenance | 166,216 | 22,427 | F89 | ^{G89} 78,459 |
| a. Jonictory operations and maintenance | E03 | 22,42 1 | F03 | G03 |
| e. Miscellaneous commercial activities | 0 | 0 | 0 | 0 |
| Other — Specify f. General Gov't. | ^{E89} 442,612 | 593,469 | F89 | ^{G89} 125,222 |
| | 772,012 | , 555, 7 65 | | 120,222 |
| g. Maintenance | 130,545 | 11,600 | 0 | 0 |
| h. Emergency 911 | 0 | 0 | 0 | 0 |
| FORM SA&I 2643 (8/29/17) SEE ACCOUNTANTS COMPILAT | _ | | | 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, Amount government(s) (County, State, Amount Item Item school districts, etc.) school districts, etc.) (Omit cents) (Omit cents) (a) (b) (a) (b) 0 0 6. 0 0 0 0 0 8. O SALARIES, WAGES, AND FORCE ACCOUNT Amount (Omit cents) Z00 Report the total expenditure for salaries and wages included in column (a) of part II, as 9,682,809 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 DURING FISCAL YEAR Outstanding total (a) plus (b) at beginning of fiscal year Issued Retired minus (c) (d) (a) (b) (c) a. Sewer debt 0 0 0 0 19,486,882 **b.** Water supply system debt 6,767,340 450,000 25,804,222 Electric power system debt 0 0 0 0 d. Gas supply system debt 0 0 0 0 e. Transit 0 0 0 0 Industrial revenue and f. pollution control debt 0 0 0 0 g. All other purposes 400,000 1,826,966 13,963,034 **2. Short-term (interest-bearing) debt** — Tax anticipation notes, bond anticipation notes, Amount (Omit cents) interest-bearing warrants, and other obligations with a term of one year or less - Exclude accounts payable and other noninterest-bearing obligations. Amount outstanding at beginning of fiscal year 0 64V b. Amount outstanding at end of fiscal year 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. Amount at end of fiscal year Type of fund (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 1,899,456 2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held 8,946,937 W61 All other funds except employee retirement funds 45,822,472

Retirement systems — Single employer plans only

| | | | | V98 | |
|--|-------------------------|------------------|---------|---------------------|-----------|
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| Part VII AUDITOR INFORMATION | | | | | |
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| NOTE — This report will not be considered complete un statements included in certain prescripted forms" is attact | | | | | |
| in AR Section 300 of the AICPA Professional Standards | in preparing | such compilatior | report. | | |
| Auditor's firm name | | | | | |
| Finley & Cook | | <u>.</u> | | | |
| Adress — Number and street | ess — Number and street | | Area | TELEPHONE Number | Extension |
| 1421 East 45th St. | State | ZIP Code | Code | | |
| City | | | | | |
| Shawnee Name of contact person/Email | OK | 74804 | 405 | 878-7300 | |
| | | | | | |

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)

- INTERGOVERNMENTAL REVENUE Part IA

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.

- 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

Watonga

- 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,
- Transactions of special assessment bonds at part V.
- \bullet 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.

Hospital
Carnegie Tri-County Municipal Hospital
Cleveland Area Hospital **Municipality** Carnegie Cleveland El Reno Mercy Hospital El Reno

Fairview Regional Medical Center Authority Fairview Holdenville General Hospital Holdenville Lindsay Lindsay Municipal Hospital Norman Norman Regional Hospital Okeene Municipal Hospital Okeene Pauls Valley Pauls Valley General Hospital Pawnee Municipal Hospital Tahlequah City Hospital Pawnee Tahleguah

Watonga Municipal Hospital

4. Grants received for utilities (codes C91 to B91)