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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 Tonkawa, Oklahoma (the "City"), which comprise the 2021-22 Annual Survey of City and Town Finances (SA&I Form 2643) as of June 30, 2022 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. We do not express an opinion, a conclusion, nor provide any assurance on the financial statements included in the accompanying prescribed form.

The financial statements 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 of America.

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

A handwritten signature in black ink, appearing to be 'RSM', is located below the text.

RSMeacham CPAs & Advisors  
Clinton, OK  
January 23, 2023

<p><b>DUE DATE: Six months after Fiscal-Year-End</b></p> <p style="text-align: center;"><b>IMPORTANT</b></p> <p>This report is to be completed by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11.</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>June 30, 2022</u>. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 6 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, <b>please file electronically at <a href="http://www.sai.ok.gov">www.sai.ok.gov</a></b>.</p>	<p><b>OFFICE OF THE STATE AUDITOR AND INSPECTOR</b>  <b>STATE OF OKLAHOMA</b>  <b>CINDY BYRD, AUDITOR AND INSPECTOR</b>  <b>ANNUAL SURVEY OF CITY AND TOWN FINANCES</b></p>
<p><b>FILE AT</b> <b>Office of the Auditor and Inspector</b>  <b>State of Oklahoma at <a href="http://www.sai.ok.gov">www.sai.ok.gov</a></b></p>	<p>City of Tonkawa</p> <p>Name 113 S. 7th St.</p> <p>Address Tonkawa OK 74653</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 \$244,101
<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 1A below.	T09	<b>3. Occupation and business licensing and permits</b>	T28
a. General sales tax	\$1,897,042	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.	
b. Franchise fee or tax	T15 \$31,859	b. Other licensing and permits	T29 \$17,150
c. Cigarette tax	C30 \$15,055	<b>4. Other — Specify</b>	T99
d. Hotel/Motel	T19 \$967	E911 Service	\$36,965

**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		\$24,555	
2. Street and highways	C46 \$5,389	D46 \$23,748	B46
3. Health or hospital	C42	D42	B42
4. Grants received for water utilities	C91 \$142,760	D91	B91
5. Grants received for waste water utilities	C80	D80	B80
6. Grants received for housing, economic, and community development	C50	D50	B50
7. Airports	C89	D89	B01
8. Mass transit rail and/or bus system	C94	D94	B94
9. Grants received for transportation	C89	D89	B89
<b>10. ALL OTHER (From State — code C89; From Federal Government — Code B89) — Include in the appropriate box, receipts from various payments such as —</b>	C89	D89	B89
a. Parks and recreation (BOR or HUD)			
b. Public safety	C89 \$9,761	D89	B89
c. Job training	C89	D89	B89
d. Library grants	C89	D89	B89 \$3,000
Other — Specify	C89	D89	B89
e. ARPA Funding			\$260,236
f. General Government	C89 \$26,000	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	\$709,149	a. Sewerage charges	\$331,379
b. Electric power system	\$4,877,209	b. Refuse collection charges	A81 \$388,958
c. Gas supply system	A93 \$94,087	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	A94		

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.				
<b>2. Other sales and service revenue — Continued</b>	Amount (Omit cents)	<b>5. Interest earnings</b> — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	Amount (Omit cents)	
d. Recreation charges (swimming, golf, auditoriums, etc.)	A61 \$34,784		U20 \$22,802	
e. Airports — <i>Include rentals and gross sales of gas and oil.</i>	A01	<b>6. Rents</b> — <i>Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.</i>	U40 \$69,142	
f. Parking facilities (parking lots, garages, parking meters)	A60	<b>7. Royalties</b> — Compensation or portion of proceed from extraction of natural resources such as oil.	U41	
g. Municipal housing project rentals (gross)	A50	<b>8. Fines and forfeitures</b> — (City or town share only)	U30 \$78,834	
h. Ambulance services	A89 \$627,184	<b>9. Private donations</b>	U50 \$30,873	
i. Miscellaneous commercial activities (cemeteries)	A03	<b>10. Miscellaneous other revenue</b> — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues, <i>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.</i>		
j. Other (including miscellaneous fee collections)	A89		a. Penalties	\$72,116
<b>3. Special assessments</b> — Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) <i>Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.</i>	U01		b. Miscellaneous	\$344,353
<b>4. Receipts from sale of property</b> — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11	c.		
		<b>TOTAL miscellaneous other revenue</b> Sum of items 10a–10c. →	U99 <b>\$416,469</b>	

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE				
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>GOVERNMENTAL ADMINISTRATION</b>	E23	E23	F23	G23
<b>1. Financial administration</b> — 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).				
<b>2. Judicial and legal</b> — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. <i>Exclude probation and parole (report in item 16).</i>	E25 \$54,227	E25 \$23,582	F25	G25
<b>3. Central administration</b> — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 \$387,483	E29 \$248,674	F29	G29 \$3,400
<b>HEALTH AND WELFARE</b>	E79	E79	F79	G79
<b>4. Social services</b>				
<b>5. Own hospitals</b> — Construction and operation of hospitals by your government. <i>Nursing homes are to be reported in item 7.</i>	E36	E36	F36	G36
<b>6. Other hospitals</b> — Payments to hospitals operated privately. <i>Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III.</i>				
<b>7. Welfare institutions</b> — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77	E77	F77	G77
<b>8. Health (other than hospitals)</b> — All public health activities except provision of hospital care. <i>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.</i>	E32	E32	F32	G32
<b>TRANSPORTATION</b>	E44	E44	F44	G44
<b>9. Highways</b> — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. <i>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.</i>	\$33,810	\$41,936		\$144,800
<b>10. Toll highways and facilities</b> — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45	E45	F45	G45
<b>11. Municipal airports</b>	E01	E01 \$8,400	F01	G01
<b>12. Parking facilities</b> — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E60	E60	F60	G60
<b>PUBLIC SAFETY</b>	E62	E62	F62	G62
<b>13. Police</b> — 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. <i>Exclude highway engineering and planning (report in item 9).</i>	\$688,808	\$102,781		\$95,985
<b>14. Fire</b> — 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 \$330,373	E24 \$54,995	F24	G24 \$4,416

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>	E04	E04	F04	G04
<b>15. Correction institutions</b> — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.				
<b>16. Other corrections</b> — Probation and parole activities – But exclude "lock-up" operations (report in item 15).	E05	E05	F05	G05
<b>17. Protection inspection and regulation, n.e.c.</b> — 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.	E66	E66	F66	G66
	\$6,950	\$18,471		
<b>AMBULANCE</b>	E32	E32	F32	G32
<b>18. All expenditures for city operated or subsidized ambulance services</b>	\$297,882	\$367,918		
<b>CULTURE AND RECREATION</b>	E61	E61	F61	G61
<b>19. Parks, cultural activities, and other recreation</b> — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	\$122,436	\$72,249	\$2,300,207	\$26,057
<b>20. Libraries</b> — 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
	\$100,488	\$38,156		
<b>UTILITIES</b>				
<b>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.).</b>	E91	E91	F91	G91
<b>a. Water supply system</b>	\$220,129	\$98,530	\$454,670	\$57,076
<b>b. Electric power supply</b>	\$276,485	\$3,035,149	\$179,695	\$268,417
<b>c. Gas supply system</b>	\$37,391	\$70,683		
<b>d. Transit system</b>	E94	E94	F94	G94
<b>e. Sewers and storm sewers</b> — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	E80	E80	F80	G80
	\$78,208	\$61,291	\$43,338	
<b>f. Solid waste and landfill</b> — The collection and disposal of garbage and landfill operations	E81	E81	F81	G81
		\$286,617		
<b>INTEREST ON DEBT</b>				
<b>22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.</b>		I91		
<b>a. Water supply system</b>		\$166,572		
<b>b. Electric power supply</b>		\$728		
<b>c. Gas supply system</b>		\$42,461		
<b>d. Transit system</b>				
<b>e. All interest not covered by items 19a through 19d</b>		\$2,553		
<b>ALL OTHER EXPENDITURES</b>				
<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.</b>				
<b>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.</b>				
<b>a. Housing and community development</b> — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	F50	G50
<b>b. Economic development</b>	E50	E50	F50	G50
<b>c. Civil defense</b>	E89	E89	F89	G89
<b>d. Cemetery operations and maintenance</b>	E03	E03	F03	G03
<b>e. Miscellaneous commercial activities</b>	E03	E03	F03	G03
<b>Other</b> — Specify <input checked="" type="checkbox"/>	E89	E89	F89	G89
<b>f. Tonkawa Development Authority</b>		\$42,978		
<b>g.</b>				
<b>h.</b>				

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b>					
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 government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)		Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
NONE					
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.					Z00 \$ 2,634,670
<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 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)		
a. Sewer debt	19U \$ 125,269	29U	39U \$ 87,300	49U	\$ 37,969
b. Water supply system debt	19U \$ 5,813,457	29U	39U \$ 96,964	49U	\$ 5,716,493
c. Electric power system debt	19U	29U	39U	49U	\$ 0
d. Gas supply system debt	19U \$ 2,260,000	29U	39U \$ 330,000	49U	\$ 1,930,000
e. Transit	19U	29U	39U	49U	\$ 0
f. Industrial revenue and pollution control debt	19T	24T	34T	44T	\$ 0
g. All other purposes	19U	29U	39U	49U	\$ 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.				W01	\$ 183,817
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement				W31	\$ 4,518,877
3. All other funds except employee retirement funds				W61	\$ 8,894,524
4. Retirement systems — Single employer plans only					

Remarks

**Part VII** AUDITOR INFORMATION

Auditor's firm name

Jana A. Walker, Certified Public Accountant, PLLC

Address — *Number and street*

1210 19th Street

City

Woodward

State

OK

ZIP Code

73801

TELEPHONE

Area  
code

Number

Extension

580-334-6361

Name of contact person/Email

Jana Walker/jana@janawalkercpa.com

**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  
2022 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 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 sales 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 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 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 at 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 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.