

City Council
City of Bartlesville
Bartlesville, Oklahoma

We have compiled the Annual Survey of City and Town Finances (SAI Form 2643) from the audited financial statements for the year ended June 30, 2011 as required by Oklahoma Statutes, Section 17-105.1 of Title 11, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the State Auditor and Inspector of Oklahoma, information that is the representation of management. We have not audited or reviewed the accompanying financial survey referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

This financial survey is presented in accordance with the requirements of the State of Oklahoma and is not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. This survey is intended solely for the information and use of the City, the office of the State Auditor, the Oklahoma Municipal League, public interest groups, state and federal agencies, and universities, and should not be used for any other purposes. Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial survey, they might influence the user's conclusions about the financial positions and the results of operations. Accordingly, these survey schedules are not designed for those who are not informed about such differences.

JOSEPH EVE
Certified Public Accountants
Fraud Examiners and Consultants



Deborah E. Mueggenborg, CPA
Engagement Partner

March 21, 2012
Cc: Office of the State Auditor and Inspector

JOSEPH EVE
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Date: March 27, 2012

To: Office of the Auditor and Inspector
State of Oklahoma
Attn: Melissa Cottrell
2300 North Lincoln Blvd.
Room 100 State Capital
Oklahoma City, OK 73105

From: Debbie Mueggenborg

Re: City of Bartlesville

Enclosed please find one copy of the financial statement audit for the period ended June 30, 2011. We have also enclosed our check for \$100.00.

Part II 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 — Continue	Amount (Omit cents)	5. 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)
d. Recreation charges (swimming, golf, auditoriums etc.)	A61 949,248		U20 1,348,262
e. Airports — Include rentals and gross sales of gas and oil.	A01 0	6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.	U40 37,209
f. Parking facilities (parking lots, garages, parking meters)	A60 13,615	7. Royalties - Compensation or portion of proceed from extraction of natural resources such as oil	U41
g. Municipal housing project rentals (gross)	A50 0	8. Fines and forfeitures - (City or town share only)	760,305
h. Ambulance services	A88 0	9. Private donations	655,722
i. Miscellaneous commercial activities	A03 883,067	10. Miscellaneous other revenue	
j. Other (including miscellaneous fee collections)	A89 52,453	Revenue of your government and its agencies not covered by items above, except tax and intergovtn revenues. Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds of your government; or (4) employee's contribut and interest earnings of, any employee pensio	
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	a. Other	U99 211,793
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 79,020	Total misc other revenue	U99 211,793
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. **Excludes (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			
	Personal Services (a)	Operations & Maintenance (b)	Construction (c.)	Purchase of land, equip. & structures (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. (including related data processing).	E25 1,702,596	E25 16,317	F25 0	G25 7,825
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).	E29 156,442	E25 15	F25 0	G25 0
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 2,704,261	E29 637,260	F29 0	G29 179,002
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services	E36 0	E36 0	F36 0	G36 0
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 6.	E38	E38	F38	G38
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.	E77 0	E77 0	F77 0	G77 0
7. Welfare institutions - Construction and operation of nursing homes and welfare by your government for veterans and needy persons.	E32	E32	F32	G32
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.	E44	E44	F44	G44
TRANSPORTATION	E45	E45	F45	G45
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 18f, street cleaning, expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 19e.	E45 939,812	E45 490,734	F45 0	G45 3,259,434
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 126,670	E01 31,086	F01 0	G01 260,382
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	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 8).	E24 4,862,927	E24 401,352	F24 0	G24 231,000
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 4,451,686	E24 253,879	F24 0	G24 13,240

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	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 rehabilitation of adults or juveniles.	E04 0	E04 0	E04 0	E04 0
16. Other corrections — Probation and parole activities - But exclude "lookup" operations (report in item 16).	E05 0	E05 0	F05 0	G06 0
17. Protection inspection and regulation, n.e.c. — 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 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 2,187,066	E61 785,971	F61 0	G61 481,967
20. Libraries — 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 1,012,533	E52 272,845	F52 0	G52 108,016
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 2,757,508	E91 1,788,278	F91 0	G91 3,792,136
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. Transit	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 2,660,581	E80 312,345	F80 0	G80 2,425,993
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81 2,948,749	E81 352,723	F81 0	G81 108,065
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		191 1,684,284		
b. Electric power system		192 0		
c. Gas supply system		193 0		
d. Transit		194 0		
e. All interest not covered by items 19a through 19g		189 668,034		
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 projects, and similar activities.	E50 871,025	E50 129,145	F50 0	G50 0
b. Economic development	E89 963,524	E89 4,107	F89 0	G89 0
c. Tech Services	E89 0	E89 30,342	F89 0	G89 630
d. Cemetery operations and maintenance	E89 50,359	E89 18,729	F89 0	G89 0
e. Miscellaneous commercial activities - Garage	E89 0	E89 0	F89 0	G89 0
Other — Specify				
f. E-911	584,496	62,193	0	0
g. Judgement	0	0	0	0
h. Insurance Imprest	50,359	18,729	0	0

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. None		0	5.		0
2.		0	6.		0
3.		0	7.		0
4.		0	8.		0

Part IV SALARIES, WAGES, AND FORCE ACCOUNT

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 (Omit cents) **13,662,353**

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. Include revenue and non-guaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)). 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)					
	DURING FISCAL YEAR			Outstanding total (a) plus (b) minus (d) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING	
	Outstanding at beginning of fiscal year (a)	Issued (b)	Retired (c)		Revenue and non-guaranteed bonds (e)	Guaranteed bonds (f)
a. Sewer debt	19X 2,992,548	29X 0	39X 407,057	44X 2,585,491	41X 1,454,608	41X 1,335,000
b. Water supply system debt	19A 39,190,000	29A 0	39A 865,000	44A 38,325,000	41A 38,325,000	41A 0
c. Electric power system debt	19B 0	29B 0	39B 0	44B 0	41B 0	41B 0
d. Gas supply system debt	19C 0	29C 0	39C 0	44C 0	41C 0	41C 0
e. Transit	19D 0	29D 0	39D 0	44D 0	41D 0	41D 0
f. Industrial revenue and pollution control debt	19T 0	29T 0	39T 0	44T 0	41T 0	41T 0
g. All other purposes	19K 16,234,975	29K 5,000,000	39K 2,416,447	44K 18,818,528	41K 136,528	41K 18,680,000

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.

a. Amount outstanding at beginning of fiscal year

61V

b. Amount outstanding at end of fiscal year

64V

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.	WW1 171,846
2. Bond funds — Unexpected proceeds from sale of G. O. and revenue bond issues held pending disbursement.	WB1 4,714,702
3. All other funds except employee retirement funds.	WB1 33,971,087
4. Retirement systems — Single employer plans only	0

Part VII AUDITOR INFORMATION

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed 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

JOSEPH EVE

Address — *Number and street*

302 South Osage Avenue

City

Bartlesville

Name of contact person

Debbie Mueggenborg

TELEPHONE

Area Code

Number

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ZIP Code

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918

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