Ralph Osborn

Certified Public Accountant

500 S Chestnut P.O. Box 1015 Bristow, OK 74010 osborncpa0487@sbcqlobal.net (918) 367-2208 (888) 413-2208 Fax (918) 367-1034 or (888) 261-6468

Mayor and Members of the Town Council City of Bristow Bristow, Oklahoma

I have compiled the Annual Survey of City and Town Finances for City of Bristow, Oklahoma, for the year ended June 30, 2011 included in the accompanying prescribed form. I have not audited or reviewed the Annual Survey of City and Town Finances included in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statement is in accordance with the form prescribed by the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Oklahoma State Auditor and Inspector and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statement.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

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 Oklahoma State Auditor and Inspector and is not intended to be and should not be used by anyone other than this specified party.

Rogale Oubour

Ralph Osborn Certified Public Accountant January 11, 2013 DUE DATE: December 31, 2011

## **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.

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 June 30, 2011. 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.

For assistance in completing this report, please call the Office of the State Auditor at (405) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.

**RETURN** 

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

FORM SA&I 2643

## OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA **GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES**

City of Bristow Name

110 W 10th

Address

Bristow City

OK 74010 State Zip Code

(Please correct any error in name, address, and ZIP Code)

#### 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)
Property taxes — General fund, building fund, and sinking fund	TØ1	d. Use tax	131,030
Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.      General sales tax	3,073,290	Occupation and business licensing and permits     Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	T28
<b>b.</b> Franchise fee or tax	<sup>T15</sup> 180,103	<b>b.</b> Other licensing and permits	<sup>T29</sup> 19,922
c. Cigarette tax	<sup>T19</sup> 44,684	4. Other — Specify	T99
d. Hotel/Motel	<sup>T19</sup> 7,754		

## 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

		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.)	C3Ø	D3Ø	B3Ø		
without restrictions as to particular programs or purposes to be financed.		23,205			
1. Alcoholic beverage tax		, , , , , , , , , , , , , , , , , , ,			
2. Street and highways	<sup>C46</sup> 7,996	D46 34,304	B46		
3. Health or hospital	C42	D42	B42		
4. Grants received for water utilities	C91	D91	B91		
5. Grants received for waste water utilities	C8Ø	D8Ø	B8Ø		
6. Grants received for housing, economic, and community development	<sup>C5Ø</sup> 162,899	D5Ø	B5Ø		
7. Airports	<sup>C89</sup> 131,967	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>b.</b> Public safety	<sup>C89</sup> 4,398	D89	B89		
c. Job training	C89	D89	B89		
d. Library grants	<sup>C89</sup> 5,733	D89	B89		
Other – Specify	C89	D89	B89		
e Weather Radio Grant	2,568				
f. FEMA - Reimbursement	<sup>C89</sup> 21,248	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.

Utility sales revenue — 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.      Water supply system	Amount (Omit cents) A91 745,599	Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.      a. Sewerage charges	Amount (Omit cents) A8Ø 261,763
<b>b.</b> Electric power system		<b>b.</b> Refuse collection charges	<sup>A81</sup> 354,192
c. Gas supply system	A93	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 covernments.	A36
d. Transit		other governments.	

#### 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. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings 2. Other sales and service revenue — Continued Amount (Omit cents) Amount (Omit cents) A61 บวด d. Recreation charges (swimming, golf, auditoriums, 15,608 34,012 of any employee pension fund. 6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2. U40 e. Airports — Include rentals and gross sales of gas and oil. 30,153 A6Ø **7. Royalties** — Compensation or portion of proceed from extraction of natural resources such as oil. U41 f. Parking facilities (parking lots, garages, parking meters) 8. Fines and forfeitures — (City or town share only) <sup>U3Ø</sup>156,319 A5Ø g. Municipal housing project rentals (gross) <sup>U5Ø</sup>76,157 ARG 9. Private donations h. Ambulance services Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental AØ3 41,125 i. Miscellaneous commercial activities (cemeteries) items above, except tax and intergovernmental revenues, Include insurance adjustments, etc. DO NOT include: (1) proceeds from borrowing; (2) receipts from sale of holdings; (3) transfers between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund. A89 j. Other (including miscellaneous fee collections) UØ1 3. Special assessments — Compulsory contributions and reimbursements from owners or <sup>U99</sup> 83,201 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 a. Misc - Govt funds 80.021 Fire Revenue Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including TOTAL miscellaneous other revenue Sum of items 10a-10c. 17,982 163.222 property sold to other governments.

### 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).

**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

	E	XPENDITURES BY	PURPOSE AND TY	PE
			CAPITA	L OUTLAY
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land equipment, and structures
	(a)	(b)	(c)	(d)
GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23
<ol> <li>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).</li> </ol>	48,489			
<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>	33,521	10,315	F25	G25
<ol> <li>Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.</li> </ol>	148,607	194,396	F29	G29
HEALTH AND WELFARE	<sup>E79</sup> 30,131	<sup>E79</sup> 24,316	F79	G79
4. Social services	E36	E36	F36	G36
<ol><li>Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</li></ol>	E36	E36	F30	356
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.				
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	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
FRANSPORTATION	E44	E44	F44	G44
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lightling, 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.	161,914	199,570		
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45	E45	F45	G45
I1. Municipal airports	EØ1	<sup>EØ1</sup> 29,415	FØ1	<sup>GØ1</sup> 115,666
<ol> <li>Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)</li> </ol>	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).	417,585	352,247		
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.	272,765	247,893	F24	G24 13,410

Part II DIRECT EXPENDITURE BY PURPOSE	AND TYPE — Continued				
		EXPENDITURES BY PURPOSE AND TYPE			
				CAPITAL OUTLAY	
PURPOSE	Personal se	ervices Operations a maintenant	ce Construction	structures	
PUBLIC SAFETY — Continued	(a)	EØ4	(c)	(d) GØ4	
<b>15. Correction institutions</b> — Operation of facilities for correction and rehabilitation of adults or juveniles.					
16. Other corrections — Probation and parole activities "lock-up" operations (report in item 16).	s – But exclude	EØ5	FØ5	GØ5	
17. Protection inspection and regulation, n.e.c. private enterprise for the protection of the public and in hazardous activities (including building inspection), excrelated to major functions, such as health, natural reso	ept when 21642	24,991	F66	G66	
AMBULANCE     18. All expenditures for city operated or subsidized ambula services	nce E32	E32	F32	G32	
CULTURE AND RECREATION  19. Parks, cultural activities, and other recreating playgrounds, golf courses, swimming pools, museums community music, drama, celebrations, and zoos.	marinas, 108,20	·	F61	G61	
20. Libraries — Include payments to nongovernmental as libraries operated by the city. Aid to other governmental should be excluded and reported in part III.		54,108	F52	G52	
21. Gross expenditure for utility systems operated by your Exclude interest (report in item 19); also exclude utility the parent government and deduct the cost of providin parent government (e.g., for street lighting, hydrant rer.	contributions to g services to the	8 E91413,522	F91	<sup>G91</sup> 2.501.705	
a. Water supply system	E92	E92	F92	G92	
<b>b.</b> Electric power system	E93	E93	F93	G93	
<b>c.</b> Gas supply system	E94	E94	F94	G94	
d. Transit system	E8Ø	E8Ø	F8Ø	G8Ø	
Sewers and storm sewers — Construction, mainter operation of sanitary and storm sewer systems and disposal plants	sewage				
f. Solid waste and landfill — The collection and disposand landfill operations	sal of garbage	E81304,876	F81	G81	
22. Amounts of interest paid, including any interest on sho nonguaranteed obligations, as well as general obligations.     Water supply system	t-term or ns.	191			
<b>b.</b> Electric power system		192			
<b>c.</b> Gas supply system		193			
d. Transit system		194			
e. All interest not covered by items 19a through 19d		422,4	43		
ALL OTHER EXPENDITURES  23. Include any amounts which have not been allocated at purpose, such as: your employer contribution to a State retirement system or to the Federal Social Security System and insurance premiums; and municipal service agencentral garage or an engineering department, which se one functional agency, and whose expenses are not all various departments.	e administered tem; judgments es, such as a rve more than				
<b>Do not include:</b> (1) Payments for retirement of de for purchase of securities, (3) transfer between funds your government, or (4) benefits and payments from a pension funds.	or agencies of				
<ul> <li>a. Housing and community development — Geometric expenditure for urban renewal, slum clearance, mulprojects, and similar activities.</li> </ul>	nicipal housing	E5Ø	F5Ø	G5Ø	
b. Economic development	E89	E89	F89	G89	
c. Civil defense	E89	E89	F89	G89	
d. Cemetery operations and maintenance	<sup>EØ3</sup> 29,214	· ·	FØ3	<sup>GØ3</sup> 20,195	
e. Miscellaneous commercial activities	EØ3	EØ3	FØ3	GØ3	
Other — Specify  Emergency Management	Eoa	L03	1,39	8,000	
Animal Control	25,321	12,184			
h.					
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# 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 government(s) (County, State, school districts, Type of recipient government(s) (County, State, school districts, Amount Amount Item (Omit cents) Item (Omit cents) etc.) etc.) (a) (b) (a) (b) 6. 2. 3. 8. SALARIES, WAGES, AND FORCE ACCOUNT Amount (Omit cents) Part IV ZØØ 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. 1,872,983 DEBT OUTSTANDING, ISSUED, AND RETIRED-Report special obligations of all agencies of yourPart V 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 nonguaranteed 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 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	DURING FISCAL YEAR		Outstanding total	DETAIL OF LONG-TERM DEBT OUTSTANDING	
		beginning of fiscal year	Issued	Retired	(a) plus (b) minus (c)	Revenue and nonguaranteed bonds	Guaranteed bonds
		(a)	(b)	(c)	(d)	(e)	(f)
a.	Sewer debt	190	290	390	490	440	410
b.	Water supply system debt	9,488,623	29U	<sup>39U</sup> 160,645	<sup>49U</sup> 9,327,978	9,225,000	41U
c.	Electric power system debt	19U	29U	39U	49U	44U	41U
d.	Gas supply system debt	19U	29U	39U	49U	44U	41U
e.	Transit	19U	29U	39U	49U	44U	41U
f.	Industrial revenue and pollution control debt	19T	24T	34T	44T	44T	
g.	All other purposes	19U	29U	39U	49U	44U	41U
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						Amount (Omit cents)	
ini ad	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 beginni	nning of fiscal year					
b.	Amount outstanding at end of t	fiscal vear				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)
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.	1,405,508
Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	2,584,435
3. All other funds except employee retirement funds	<sup>W61</sup> 2,418,823
4. Retirement systems — Single employer plans only	

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Remarks					
Part VII AUDITOR INFORMATION					
	an accompanying	"accountants compile	tion ren	ort on financial	
NOTE — This report will not be considered complete unless a statements included in certain prescribed forms" is attached to in AR Section 300 of the AICPA Professional Standards in pre	the report. The m	nunicipality's auditor s	hould fol	low the guidelines	
III AIX decition and of the Airon Air rolessional definitions in pro-	paining such comp	nation report.			
Auditor's firm name					
Ralph Osborn, CPA					
Address — Number and street				TELEPHONE	
P O Box 1015			Area	Number	Extension
City	State	ZIP Code	code		
Bristow	OK		918	367-2208	
Name of contact person/Email					
Ralph Osborn, CPA / osborn0487@sbcglobal.net					
Traiph Caboni, Or A / Cabonio40/ @abcgiobal.net					

## **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 2011 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

#### 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 TØ1)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G.O. honds

## 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 business.

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

## Part IA — INTERGOVERNMENTAL REVENUE

## 1. General support

From State (code  ${\rm C300}$ ) — 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

- · 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.

# ${\bf Part~V-DEBT~OUTSTANDING,~ISSUED,~AND~RETIRED}$

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
Anadarko	Anadarko Municipal Hospital
Bethany	Bethany General Hospital
Carnegie	Carnegie Tri-County Municipal Hospital
Cleveland	Cleveland Area Hospital
Clinton	Clinton Regional Hospital
El Reno	Park View Hospital
Fairfax	Fairfax Municipal Hospital
Fairview	Fairview Hospital
Healdton	Healdton Municipal Hospital
Holdenville	Holdenville General Hospital
Lindsay	Lindsay Municipal Hospital
Mangum	Mangum City Hospital
Norman	Norman Municipal Hospital
Okeene	Okeene Municipal Hospital
Pauls Valley	Pauls Valley General Hospital
Pawnee	Pawnee Municipal Hospital
Sayre	Sayre Memorial Hospital
Seminole	Seminole Municipal Hospital
Tahlequah	Tahlequah City Hospital
Watonga	Watonga Municipal Hospital

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