

# 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

Honorable Mayor and City Council City of Checotah:

We have compiled the schedules of revenues, expenditures, debt, and cash and investments—modified cash basis as of and for the year ended June 30, 2013, of the City of Checotah, Oklahoma, included in the accompanying Annual Survey of City and Town Finances (SA&I Form 2643). We have not audited or reviewed the accompanying financial schedules and, accordingly, do not express an opinion or provide any assurance about whether the financial schedules are in accordance with the form prescribed by the Office of the State Auditor and Inspector of the State of Oklahoma on the modified cash basis.

Management is responsible for the preparation and fair presentation of the schedules in the form prescribed by the Office of the State Auditor and Inspector of the State of Oklahoma on the modified cash basis and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial schedules.

Our 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 the financial schedules in the form prescribed by the Office of the State Auditor and Inspector of the State of Oklahoma on the modified cash basis without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

The financial schedules are presented in accordance with the requirements of the Office of the State Auditor and Inspector of the State of Oklahoma, 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 of Checotah, Oklahoma, 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.

Shawnes Oklah

Shawnee, Oklahoma January 15, 2014 Form SAI 2643 2013

## DUE DATE: Six months after Fiscal Year-End

#### IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the muncipality (public trusts, etc.) for the fiscal year ending June 30, 2013. 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.

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 universitities.

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

OFFICE OF THE STATE AUDITOR AND INSPECTOR
STATE OF OKLAHOMA

**GARY JONES , AUDITOR AND INSPECTOR** 

ANNUAL SURVEY OF CITY AND TOWN FINANCES

City of Checotah

Mayor

414 West Gentry

Checotah, OK 74426

#### RETURN TO

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

#### 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.

are not taxes of necroses.						
Item		Amount (Omit cents)	Item		Amount (Omit cents)	
Property taxes — General fund, building fund, and sinking fund	T01	0	<b>d</b> . Use tax	T99	124,752	
Local sales taxes — Taxes on goods and services, measured as a percent of sales or	T09		Occupation and business     licensing and permits	T28		
receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed			<ul> <li>a. 'Enter here licenses and inspection charges on occupations and businesses - for</li> </ul>			
by your government; shares of taxes imposed by another government are to be reported under part			example, inspection of restrooms, restaurants, and food manufacturing plants; food handler			
1A below.		2 520 400	permits; plumbing permits; taxicab licenses;			
a. General sales tax			tags; animal tags; vending licenses, and liquor			
<b>b</b> . Franchise fee or tax	T15	138,509	licenses; business licenses; etc.		2,949	
c. Cigarette Tax	T16	46,138	b. Other licensing and permits	T29	0	
	T19		4. Other — Specify	T99		
c. Hotel/Motel		0			0	

### 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.

Amount (Omit cents)

Amount (Omit cents)							
	From other local	From Federal					
From State	governments	Government (directly)					
(a)	(b)	©					
C30	D30	B30					
47,760	0	0					
C46 30,621	D46 <b>O</b>	B46 136,170					
C42 O	D42 <b>0</b>	B42 <b>0</b>					
C91 C	D91 <b>0</b>	B91 <b>0</b>					
C80 <b>20,000</b>	D80 <b>O</b>	B80 <b>O</b>					
C50 O	D50 <b>O</b>	B50 <b>0</b>					
C89 O	D89 <b>O</b>	B01 <b>0</b>					
C94 O	D94 <b>O</b>	B94 <b>O</b>					
C89 O	D89 <b>O</b>	B89 <b>O</b>					
C89	D89	B89					
o	0	0					
C89 <b>9,708</b>	D89 <b>O</b>	B89					
C89 <b>O</b>	D89 <b>O</b>	B89 <b>O</b>					
C89 C	D89 <b>O</b>	B89 <b>O</b>					
C89	D89	B89					
8,126	0	0					
C89 <b>4,437</b>	D89 <b>O</b>	B89 <b>O</b>					
	(a)  C30  47,760  C46  30,621  C42  C91  C80  C80  C89  C94  C89  C89  C89  C89  C89  C89	From State (a)  C30  C30  C47,760  C46  C42  C91  C91  C80  C90  C80  C94  C94  C94  C94  C94  C94  C94  C9					

## $\begin{tabular}{ll} \textbf{Part IB} & \textbf{OTHER REVENUES} - \textbf{Other than tax and intergovernmental revenues} \\ \end{tabular}$

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.

Amount (Omit cents) Amount (Omit cents) 1. Utility sales revenue — Gross receipts of any 2. Other sales and service revenue - Gross water, electric, gas or transit systems operated by eceipts from sales, rentals, maintenance your governement, from utility sales and charges. ssessments, 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. 1,112,564 358,262 Water supply system Sewerage charges 900 **b.** Refuse collection charges A92 **b.** Electric power system 0  $\boldsymbol{c}.$  Hospital charges received on behalf of dividual patients under the Medicare program A93 or other insurance-type arrangements. c. Gas supply system 0 Exclude Medicaid and amounts for hospital 0 purposes received from other governments. d. Transit

#### 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 Amount (Omit cents) Amount (Omit cents) 2. Other sales and service revenue — Continued 5. Interest earnings-Interest received on all deposits & investment holdings of your U20 povernment and its agencies excluding earnings **d.** Recreation charges (swimming, golf, auditoriums 30,002 16,724 of any employee pension fund. A01 6. Rents-Exclude rev. reported in Item 2 U40 7. Royalties-Compensation or portion e. Airports - Include rentals and gross sales of U41 of proceed from extraction of natural resources gas and oil. 0 52,733 8. Fines & forfeitures (City or Town share on 9. Private donations f. Parking facilities (parking lots, garages, parking 460 U30 0 2.468 meters) 0 10. Miscellaneous other revenue g. Municipal housing project rentals (gross) 450 245,201 Revenue of your government and its agencies not h. Ambulance services 489 0 overed by items above, except tax and intergoverni. Miscellaneous commercial activities (cemeteries) A03 7,438 nental revenues, Include insurance adjustments, etc. j. Other (including miscellaneous fee collections) 489 DO NOT include: (1) proceeds from borrowing; (2) 3. Special assessments — Compulsory J01 contributions and reimbursements from owners or receipts from sale of holdings; (3) transfers property benefited by improvements (streets, sewers, between funds or agencies of your government: or (4) employee's contributions to, and interest sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. earnings of, any employee pension fund. U99 Report maintenance assessments under item 2 on 48,016 MISC b. Cemetery 32.500 0 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 80,516 Sum of items 10a-10c

## 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)

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

 $\mbox{\bf Column (c.)} \mbox{\bf — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc. }$ 

	EXPEN	DITURES BY	PURPOSE AN	ND TYPE
			CAPITAL	OUTLAY
PURPOSE	Personal	Operations &		Purchase of
TOTAL SSE	Services		Construction	
	Services	Maintenance	Construction	land, equip. &
				structures
	(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.				
(including related data processing).	11,017	720	О	О
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				
and parole (report in item 16).	43,848	4,366	o	О
3. Central administration — City council, aldermen or commissioners,	E29	E29	F29	G29
mayor, manager, city clerk's office, recorder, planning, zoning,			. 20	525
and personnel.	76,863	5,058	o	О
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services	o	0	o	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.	о о	0	о .	0
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.	О	О	l o	О
7. Welfare institutions — Construction and operation of nursing homes and welfare	E77	E77	F77	G77
institutions by your government for veterans and needy persons.	ο	ο .	ο	o
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	202	202	1 02	G02
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	О	l o	О
TRANSPORTATION	E44	E44	F44	G44
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges	E44	C44	1744	344
and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21f, street cleaning, expenditure. Include in part III any				
payments to the State or county for highway purposes. Report interest on highway debt in item 22e.	253,687	40,341	О	193,700
		1		
Toll highways and facilities — Operation and maintenance of highways, roads and bridges operated on fee or toll basis	E45	E45	F45	G45
	E01	E01	F01	G01
11. Municipal airports	0	0	0	0
12. Parking facilities — Municipal garages, parking lots, etc. and all	E60	E60	F60	G60
purchase and maintenance of meters (including on-street meters).	0	0	0	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 activiities; and traffic control and safety activities.				
Exclude highway engineering and planning (report in item 9).	793,997	129,493		54,813
<b>14. Fire</b> — 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.	7,852	30,580		7,141
D OFF ACCOUNTANTS COMPILATION F				

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued							
	EXPEN	DITURES BY	PURPOSE AN CAPITAL	ID TYPE OUTLAY			
PURPOSE	Personal	Operations &	5, 11 TIAL	Purchase of			
	Services	Maintenance	Construction	land, equip. &			
	(a)	(b)	(c.)	structures (d)			
PUBLIC SAFETY — Continued	E05	E05	F05	G06			
<b>15. Correction institutions</b> — Operation of facilities for confinement, correction and rehabilition of adults or juveniles.	0	0	0	0			
16. Other corrections — Probation and parole activities - But exclude	E04	E04	F04	G04			
"lock up" operations (report in item 16).	<b>O</b>	<b>O</b>	<b>O</b>	<b>O</b>			
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprize for the protection of the public and inspection of hazardous activities	200	200	1 00	300			
(including building inspection), except when related to major functions, such as health, natural							
resources, etc.  AMBULANCE	<b>O</b>	<b>O</b> E32	<b>O</b> F32	<b>O</b> G32			
18. All expenditures for city operated or subsidized ambulance services	224,333	123,332	0	28,012			
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.	9,800	12,256	0	0			
	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.	0	o	o	0			
UTILITIES	0	0	0	U			
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	432,860	518,970		23,402			
h et attende a constant	0	o	0	0			
<b>b.</b> Electric power system	E93	E93	F93	G93			
C. Gas supply system	0	0	0	0			
	E94	E94	F94	G94			
d. Transit	E80	E80	F80	G80			
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary							
and storm systems and sewage disposal plants	139,915 E81	<b>157,868</b>	<b>O</b> F81	<b>2,945</b> G81			
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	0	28,276	О	0			
INTEREST ON DEBT							
22. Amounts of interest poid including any interest on about term or paragraphs ad obligations							
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		191					
a. Water supply system		205,711					
h ==		243\ <b>O</b>					
<b>b.</b> Electric power system		193					
C. Gas supply system		0					
A Touris		194 <b>O</b>					
d. Transit		189					
e. All interest not covered by items 19a through 19d		60,574					
ALL OTHER EXPENDITURES							
23. Include any amounts which have not been allocated above by purpose, such as: your employe							
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.							
De not include (d) Decrete (d)							
<b>Do not include: (1)</b> Payments for retirement of debt, <b>(2)</b> payments for purchase of securities, <b>(3)</b> transfer between funds or agencies of your government, or <b>(4)</b> 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.	0	0	0	0			
h Francis development (Industrial)	E89	E89	F89	G89			
b. Economic development (Industrial)	<b>O</b>	<b>O</b> E89	<b>O</b>	<b>O</b> G89			
c. Civil defense	0	0	0	0			
d Cometery operations and maintenance	E89	E89	F89	G89			
d. Cemetery operations and maintenance	<b>O</b>	<b>436</b>	<b>O</b>	<b>O</b>			
e. Miscellaneous commercial activities	0	0	0	0			
Other — Specify  f. General Gov't.	214 449	255 603	F89	G89 121 205			
1. Jeneral Gov t.	214,449	255,603	0	121,295			
g. Maintenance department	367,659	186,138	0	17,339			
h.	0	0	0	0			
FORM SA&I 2643 (8/29/13) SEE ACCOUNTANTS COMPILATI				Page 3			

Part III INTER	GOVERNMENTA	L EXPENDITURES								
basis — figures r	e.g., for hospital ca	made to other governments for the highways, school tuition, (b) of part II.) Enter "None" if	or support, etc	c. (S	Such amount	ts should be e	xcluded from	expenditure		
Iten	-	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)		Ite	m	Type of recipient government(s) (County, State, school districts, etc.) (a)		Amount (Omit cents) (b)	
1.			0	5.						
									-	
2.			0	6.	-				0	
3.			0	7.	•				O	
4.			0	8.					o	
		ND FORCE ACCOUNT					Z00	nount (Omit ce	ents)	
		e for salaries and wages inclu ges paid on force account co				S	1,716,693			
Part V DEBT (	OUTSTANDING, nment as well as	ISSUED, AND RETIRED s general city or town d	– Report sj lebt.	pec	cial obliga	tions of all	agencies o	f your		
particular agencies assessments on p quaranteed by you When an advance	s. Include revenue roperty owners (colur government if the refunding has result	es, etc., with an original term and nonguaranteed special a umn (e)). Report also genera se sources are insufficient (c) Ited in a legal or an insubstar nd should not be reported her	assessment bo al obligations a olumn (f)). nce defeasanc	onds and ce, th	ls payable so I any debt ba the debt may nt years.	olely from plea acked by plead of be considere	dged earnings ged resources ed extinguishe	or special but d, reported		
				I	AMO	UNT, BY PUF	RPOSE (Omit	<del>,                                    </del>	NG-TERM DEBT	
			Outstanding		DURING FIS	SCAL YEAR	Outstanding	OUTST	ANDING	
			at beginning of fiscal year		Issued	Retired	total (a) plus (b)	Revene and nonguaranteed	Guaranteed	
			(a)		(b)	©	minus © (d)	bonds (e)	bonds (f)	
<b>a.</b> Sewer d	leht		19X 1,143,420	29X	× 0	<sup>39X</sup> <b>21,352</b>	1,122,068	44X 1,122,068	41X	
-			19A	29A	Α.	39A		44A	41A	
<b>b</b> . water si	upply system debt		8,125,566 19B	29B	3,290,000	3,823,063 39B	7,592,503	7,592,503	41B	
c. Electric	power system debt		<b>O</b>	29C	0	<b>0</b>	0	<b>O</b>	41C	
<b>d</b> . Gas sup	pply system debt		<b>0</b>	29D	0	<b>0</b>	0	<b>0</b>	41D	
e. Transit			0		0	<b>0</b>	0	0	(	
	al revenue and		19T <b>O</b>	24T	0	34T <b>0</b>	o	44T <b>O</b>		
·			19X	29X		39X		44X	41X	
g. All other	· ·	<b>ebt</b> − Tax anticipation notes,	38,972 bond anticipa		n notes.	38,972	<b>o</b> An	nount (Omit ce	ents)	
interest-bearing wa	arrants, and other o	bligations with a term of one est-bearing obligations.	•		-		61V	`	,	
	outstanding at begi						64V 0			
	outstanding at end  AND INVESTME	of fiscal year  NTS HELD AT END OF F	ISCAL YEA	\R			04 V		C	
investme all inves housing	ents in Federal Gov Itments at carrying v and industrial finan Obtained and held p	of the three types of funds lis rernment, Federal agency, St value. Include in the sinking icing loans. Exclude account ursuant to an advance refund	ate and local of fund total any ts receivable,	gove moi valu	rernment, an ortgages and ue of real pro	d non-governi I notes receiva operty, and all	mental securit able held as of non-security	ies. Report ffsets to assets.		
Type of fund					Amou	nt at end of fis	•			
Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue head related accounts and any other reserves held for redemption.					W01	(Onin oonio)				
sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.					W31		104,079			
2. Bond funds — Ur pending disbursem		s from sale of G.O. and rever	nue bond issu	ıes h	held				O	
pending dispulse!!!	O.I.L.						W61			
3 All other funds exc	<u>cent emplovee retire</u>	ement funds							4,212,240	
4. Retirement syst	tems – Single em	oloyer plans only							C	

Part VII AUDITOR INFORMATION					
NOTE — This report will not be considered complete u					al
statements included in certain prescripted forms" is atta in AR Section 300 of the AICPA Professional Standards				itor should follow the	
Auditor's firm name					
Finley & Cook, P.L.L.C.  Adress – Number and street		Г		TELEPHONE	
		-	Area	Number	Extension
1421 East 45th Street City	State	ZIP Code	Code		
Shawnee Name of contact person/Email	ОК	74804	405	275-1650	

#### **COVERAGE OF THIS REPORT**

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 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)

## 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.

- 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 -

- 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, 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 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.

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