

Honorable Mayor and Members of the City Council City of Shawnee, Oklahoma

Aledge + Associates, P.C.

Management is responsible for the accompanying financial statements and supporting information of the City of Shawnee, Oklahoma as of and for the year ended June 30, 2016, included in the accompanying form (SA&I Form 2643) prescribed by the Oklahoma State Auditor and Inspector. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements and supporting information.

The financial statements and supporting information included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of management and the Office of the Oklahoma Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

December 16, 2016

FORM **SA&I 2643** 2016

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, 2016. 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 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 SHAWNEE** 16 W. 9TH SHAWNEE, OK 74802

RETURN то

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 of ficenses.					
Item		Amount (Omit cents)	Item	Ar	nount (Omit cents)
1. Property taxes — General fund, building fund,	T01			T09	
and sinking fund		74,882	e. Use tax		1,580,404
2. Local sales taxes — Taxes on goods and	T09		3. Occupation and business	T28	
services, measured as a percent of sales or			licensing and permits		
receipts, or as an amount per unit sold (gallon,			a. 'Enter here licenses and inspection		
package, etc.). Report only these taxes imposed			charges on occupations and businesses - for		
by your government; shares of taxes imposed by			example, inspection of restrooms, restaurants,		
another government are to be reported under part			and food manufacturing plants; food handler		
1A below.			permits; plumbing permits; taxicab licenses;		
 a. General salex tax 		17,950,304	tags; animal tags; vending licenses, and liquor		
b . Franchise fee or tax	T15	1,587,774	licenses; business licenses; etc.		202,570
c. Cigarette Tax	C30	213,753	 b. Other licensing and permits 	T29	12,075
	T19		4. Other — Specify	T99	
d Hotel/Motel		496 772	F-911		212 358

Part IA INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governements, payments in lieu of taxes and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any 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

government.	Government.						
	Amount (Omit cents)						
Durnaga for which received		From other local	From Federal Government (directly)				
Purpose for which received	From State	governments					
	(a)	(b)	(c)				
General support—Total amts rec'd (as per capita grants, shared taxes,	C30	D30	B30				
etc.) without restrictions as to particular programs or purposes to be financed.							
1. Alcoholic beverage tax	116,715	0	0				
2. Street and highways	C46 287,735	D46 0	B46 0				
3. Health or Hospital	C42 O	D42 O	B42 0				
4. Grants received for water utilities	C91 O	D91 O	B91 O				
5. Grants received for waste water utilities	C80 O	D80 O	B80 0				
6. Grants received for housing, economic, & community development	_{C50} 188,201	D50 O	B50 0				
7. Airports	C89 130,360	D89 O	B01 387,659				
8. Mass transit rail and/or bus system	C94 O	D94 O	B94 O				
9. Grants received for transportation	C89 O	D89 O	B89 0				
10. ALL OTHER (From State - code C89; From Fed. Gov't Code B89)	C89	D89	B89				
— Include in the appropriate box, receipts from various payments such as —							
a. Parks and recreation (BOR or HUD)	o	0	0				
b . Public Safety	C89 O	D89 O	B89 659,392				
c. Job training	C89 O	D89 O	B89 0				
d. Library grants	C89 O	D89 O	B89 0				
Other - Specify	C89	D89	B89				
e. On Behalf Payments	1,579,992						
f. Disaster Assistance	C89 O	D89	B89 432,252				

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	Amount (Omit cents)	2. Other sales and service revenue - Gross	Amount (Omit cents)
water, electric, gas or transit systems operated by your governement, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	A91	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	6,479,476	a. Sewerage charges	3,680,438
	A92	b. Refuse collection charges	A81 2,181,827
b. Electric power system	0	c. Hospital charges received on behalf of	A36
	A93	individual patients under the Medicare program	
c. Gas supply system	0	or other insurance-type arrangements.	
	A94	Exclude Medicaid and amounts for hospital	
d. Transit	0	purposes received from other governments.	О

 ${\tt OTHER\ REVENUES-Other\ than\ tax\ and\ intergovernmental\ revenues-Continued}$ Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions 2. Other sales and service revenue — Continued Amount (Omit cents) 5. Interest earnings-Interest received Amount (Omit cents) n all deposits & investment holdings of your U20 d. Recreation charges (swimming, golf, auditoriums overnment and its agencies excluding earnings 260,629 of any employee pension fund. 101,976 6. Rents-Exclude housing, airport, and all 223,823 401 U40 other rental revenue reported from specific ipal services in item 2. 7. Royalties-Compensation or portion e. Airports — Include rentals and gross sales of of proceed from extraction of natural resources- such as 464.755 gas and oil. 10.963 f. Parking facilities (parking lots, garages, parking 781,221 8. Fines & forfeitures (City or Town share only) 460 U30 9. Private donations 7.761 meters) g. Municipal housing project rentals (gross) 10. Miscellaneous other revenue 41,666 A50 h. Ambulance services 0 Revenue of your government and its agencies not 489 overed by items above, except tax and intergoverni. Miscellaneous commercial activities (cemeteries) 0 403 j. Other (including miscellaneous fee collections) 556,639 nental revenues, Include insurance adjustments, etc. A89 3. Special assessments — Compulsory DO NOT include: (1) proceeds from borrowing; (2) J01 eceipts from sale of holdings; (3) transfers contributions and reimbursements from owners or property benefited by improvements (streets, sewers, netween 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. Report maintenance assessments under item 2 on a. MISC. 575,781 page 1. 0 b. Cemetery 21.251 4. Receipts from sale of property — Amounts c. Independent School Dist. 78.152 from sale of realty, other than by tax sales, including Total misc other revenue property sold to other governments. 4,403 Sum of items 10a-10c 675,184

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement

coverage, etc. *Exclude: (1)* capital outlay (report in columns (c.) & (d)); and *(2)* amounts paid to other governments (report in part III).

Column (b) — Enter in the appropriate functional category direct expenditure for supplies, materials, and contractual services.

Column (c.) — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc.

EXPENDITURES BY PURPOSE AND TYPE

	EXPE	NDITURES BY	PURPOSE AN	D TYPE
			CAPITA	_ OUTLAY
PURPOSE	Personal	Operations &		Purchase of
	Services	Maintenance	Construction	land, equip. &
	Octivioes	Walliterlance	Construction	1 ' ' '
				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).	458,613	91,645	0	0
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).	467,939	414,707	0	0
3. Central administration — City council, aldermen or commissioners,	E29	E29	F29	G29
mayor, manager, city clerk's office, recorder, planning, zoning,				
and personnel.	1,231,626	549,215	0	0
HEALTH AND WELFARE	E79	E79	F79	G79
4. Social services	0	0	0	0
5. Own hospitals — Construction and operation of hospitals by your	E36	E36	F36	G36
government. Nursing homes are to be reported in item 7.	0		0	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.	0	О	О	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.	О .	0	О.	0
8. Health (other than hospitals) — All public health acitivities except provision of hospital	E32	E32	F32	G32
care. Include environmental health activities; health regulation and inspection, water and air pollution		202	. 02	002
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	0	О
TRANSPORTATION	E44	E44	F44	G44
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges	[· · ·			
and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and				
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.	983,484	659,729	1,513,579	1,945,298
10. Toll highways and facilities — Operation and maintenance of highways, roads	E45	E45	F45	G45
and bridges operated on fee or toll basis	0	0	0	0
	E01	E01	F01	G01
11. Municipal airports	165,792	365,684	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,	102	1202	102	502
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).	6,825,542	894,109	o	526,319
	0,020,042	5,4,107	 	520,517
14. Fire — All costs incurred for firefighting and fire prevention, including contributions	E24	E24	F24	C24
to volunteer fire units. Include any municipal contribution to a State fire pension fund.	5,890,244	895,248	0	G24 1,079,960
	5,575,244	0,0,270		1,077,700

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
	EXPEN	DITURES BY F		
PURPOSE	Personal	Operations &	CAPITAL	OUTLAY Purchase of
1 SIN OOL	Services	Maintenance	Construction	land, equip. &
			, .	structures
PUBLIC SAFETY — Continued	(a)	(b)	(C.)	(d) G04
15. Correction institutions — 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	E05	E05	F05	G05
"lock up" operations (report in item 15). 17. Protection inspection and regulation, n.e.c. — Regulation of	O	E66	O	O G66
private enterprize for the protection of the public and inspection of hazardous activities				
(including building inspection), except when related to major functions, such as health, natural				
resources, etc. AMBULANCE	E32	O E32	O F32	O G32
18. All expenditures for city operated or subsidized ambulance services	0	0	0	0
CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf				
courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	905,183	449,829	0	589,214
	E52	E52	F52	G52
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated	4 712	01.054		41 441
by the city. Aid to other governmental libraries should be excluded and reported in part III. UTILITIES	4,712	81,854	0	41,461
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				
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	1,177,079	2,900,451	0	5,121
h Flatia anno anton	E92	E92	F92	G92
b. Electric power system	O	O	O F93	O G93
c. Gas supply system	О	0	0	0
	E94	E94	F94	G94
d. Construction	O	O	O	O G80
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary				
and storm systems and sewage disposal plants	1,464,578	511,742	0	0
Solid waste and landfill — The collection and disposal of garbage and landfill operations	617,816	674,816	O	(8,157)
INTEREST ON DEBT	017,810	074,010	U	(0,137)
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.		191		
as well as general obligations. a. Water supply system	0	602,240	0	0
		192		
b. Electric power system	0	O	0	0
C. Gas supply system	0	0	o	0
		194		
d. Transit	0	O	0	0
e. All interest not covered by items 19a through 19d	0	244,892	0	0
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.				
paymone nom diamet employee periolen tunde.				
a. Housing and community development — Gross expenditure for urban renewal,	E50	E50	F50	G50
slum clearance, municipal housing projets, and similar activities.	O	O	O F50	O G50
b. Economic development (Industrial)	449,945	1,144,022	0	136,242
	E89	E89	F89	G89
c. Civil defense	O	O	O	O G03
d. Cemetery operations and maintenance	186,924	22,506	0	15,742
	E03	E03	F03	G03
e. Miscellaneous commercial activities Other — Specify	O	O E89	O F89	O G89
f. General Gov't.	934,036	225,472	0	189,431
- Fraincestee			_	
g. Engineering	406,217	36,963	0	0
h. Equipment & Building Maint.	396,280	598,555	0	15,220
FORM SA&I 2643 (6/15/16) SEE ACCOUNTANTS COMPILA			<u> </u>	Page 3

Part III INTERGOVERNMENTAL	EXPENDITURES					
Please detail all payments m basis — e.g., for hospital car figures reported in column (b during the fiscal year.	e, highways, school tuition, o	or support, etc.	(Such amoun	ts should be e	xcluded from expenditure	
Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	lt	em	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
1.		0	5.			0
2.			6.			
		0				0
3.		0	7.			0
4. Part IV SALARIES, WAGES, AN	D FORCE ACCOUNT	0	8.		Amount (Omit ce	o ents)
Report the total expenditure		ided in column	(a) of part II_a	ns	Z00	
well as any salaries and wad Part V DEBT OUTSTANDING, I	ges paid on force account co	nstruction proje	ects.		agencies of your	13,409,544
government as well as			J			
 Long term debt — Bonds, mortgages particular agencies. When an advance refunding has result as retired in the year of defeasance an 	ed in a legal or an insubstar	nce defeasance	, the debt ma			
			AM	OUNT, BY PL	IRPOSE (Omit cents)	
		Outstanding at beginning of fiscal year	DURING F	SCAL YEAR Retired	Outstanding tota (a) plus (b) minus (c)	al
					.,	
		(a)	(b)	39U (C)	(d)	
a. Sewer debt		84,733	0 29U	56,488	28,244	
b. Water supply system debt		16,704,500	5,410,000	7,092,604	15,021,896	
c. Electric power system debt		0	0	0	0	
d. Gas supply system debt		0	0	0	0	
e . Transit		o	29U 0	39U O	49U O	
Industrial revenue and f. pollution control debt		o	24T 0	34T O	44T O	
			29U	39U	49U	
g. All other purposes 2. Short-term (interest-bearing) de	bt — Tax anticipation notes,	9,242,720 , bond anticipat	958,866 ion notes,	2,325,894	7,875,692 Amount (Omit ce	ents)
interest-bearing warrants, and other ob accounts payable and other noninteres	ligations with a term of one st-bearing obligations.	year or less —	Exclude		61V	
a. Amount outstanding at begin					64V	0
b. Amount outstanding at end of Part VI CASH AND INVESTMEN	•	ISCAL YEAR	<u> </u>		04V	0
Report separately for each of investments in Federal Governments at carrying vision and industrial finance Assets obtained and held pure to the following and industrial finance and the following and industrial finance and the following and industrial finance and the following and t	ernment, Federal agency, St alue. Include in the sinking sing loans. Exclude account	ate and local go fund total any r ts receivable, v	overnment, ar nortgages and alue of real pr	nd non-governi Inotes receiva Operty, and all	mental securities. Report able held as offsets to non-security assets.	
reported herein. Type of fund					Amount at end of fise (Omit cents)	cal year
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 recent held for redemption.					W01	
sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.					W31	2,749,837
Bond funds — Unexpended proceeds pending disburseement.	from sale of G.O. and revel	nue bond issue	s held			0
All other funds except employee retires	ment funds.				W61	12,956,382
4. Retirement systems — Single emp	loyer plans only					0

Remarks					
Part VII AUDITOR INFORMATION					
NOTE — This report will not be considered complete ur					
statements included in certain prescripted forms" is atta in AR Section 300 of the AICPA Professional Standards				itor should follow the guid	elines
in / it Cooker out of the / it of / it Tolessional Standards	om proparing a	adori dompilation	ттороп.		
Auditor's firm name					
Arledge & Associates, P.C.					
Adress — Number and street		-		TELEPHONE	I
309 North Bryant			Area Code	Number	Extension
City	State	ZIP Code			
Edmond	ок	73034	405	348-0615	
Name of contact person/Email	_ OK	73034	403	340-0013	

COVERAGE OF THIS REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discretely presently component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appopriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALTIES 2016 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 — 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

Municipality

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city.
- · Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay
- · Interest paid on special assessment obligations as part II,
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

Part IV — SALARIES, WAGES, AND FORCE ACCT.

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V — DEBT OUTSTANDING, ISSUED & RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals — The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report.

Hospital
Carnegie Tri-County Municipal Hospital
Cleveland Area Hospital Carnegie Cleveland

El Reno Mercy Hospital El Reno

Fairview Regional Medical Center Authority Fairview

Holdenville General Hospital Holdenville Lindsay Lindsay Municipal Hospital Norman Norman Regional Hospital Okeene Municipal Hospital Okeene Pauls Valley Pauls Valley General Hospital Pawnee Municipal Hospital Tahlequah City Hospital Pawnee Tahleguah Watonga Municipal Hospital Watonga