

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 Del City

Management is responsible for the accompanying schedules of revenues, expenditures, debt, and cash and investments of the City of Del City, Oklahoma, as of and for the year ended June 30, 2017, included in the accompanying prescribed form in accordance with the modified cash basis of accounting. 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 schedules 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 the schedules included in the accompanying prescribed form.

The schedules included in the accompanying prescribed form are presented in accordance with the requirements of the Office of the State Auditor & 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 of America.

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

December 12, 2017

Arledge + Associates, P.C.

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. SCARS 193.27 requires an accountant's compilation report to accompany this form.

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.

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

3701 SE 15th Street

City of Del City

Address Del City

City

OK State

OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA

GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES

73115 ZIP Code

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.

		• • • • • • • • • • • • • • • • • • • •	
Item	Amount (Omit cents)	Item	Amount (Omit cents)
	TØ1		TØ9
Property taxes — General fund, building fund, and sinking fund	\$575,289	e. Use tax	\$308,751
2. Local sales taxes — Taxes on goods and services,	TØ9	3. Occupation and business licensing and permits	T28
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.		a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending	
a. General sales tax	\$10,299,632	licenses, and liquor licenses; business licenses; etc.	\$210,945
b. Franchise fee or tax	^{T15} \$847,301	b. Other licensing and permits	T29
c. Cigarette tax	\$123,058	4. Other — Specify	Т99
d. Hotel/Motel	^{T19} \$130,089	Weed	\$52,301

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

		Amount (Omit cents)					
Purpose for which received	From State	From other local governments (b)	From Federal Government (directly) (c)				
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. 1. Alcoholic beverage tax	c3ø \$38,100	D3Ø	В3Ø				
2. Street and highways	^{C46} \$186,184	D46	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	^{C5Ø} \$175,406	D5Ø	B5Ø				
7. Airports	C89	D89	BØ1				
8. Mass transit rail and/or bus system	C94	D94	B94				
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. Public safety	cs9 \$25,473	^{D89} \$91,856	B89				
c. Job training	C89	D89	B89				
d. Library grants	C89	D89	B89				
Other -Specify	C89	D89	B89				
e	000	D00	Doo.				
f.	C89	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.	Amount (Omit cents)	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.	Amount (Omit cents) A8Ø
a. Water supply system	\$2,889,213	a. Sewerage charges	\$2,585,100
b. Electric power system		b. Refuse collection charges	^{A81} \$2,067,335
c. Gas supply system	A93	patients under the Medicare program or other	A36
d. Transit	A94	insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from 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.

the fiscal year. De sure to include revenues t	or air furius otrici triai	i the exceptions noted in the special instructions.	
2. Other sales and service revenue — Continued	Amount (Omit cents)	5. Interest earnings — Interest received on all	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	^{A61} \$145,880	deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	^{∪2Ø} \$18,622
Airports — Include rentals and gross sales of gas and oil.	AØ1	Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.	\$57,837
f. Parking facilities (parking lots, garages, parking meters)	A6Ø	7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.	U41
g. Municipal housing project rentals (gross)	A5Ø	8. Fines and forfeitures — (City or town share only)	^{U3Ø} \$691,790
	A89	9. Private donations	^{∪5Ø} \$31,423
h. Ambulance services		10. Miscellaneous other revenue — Revenue of your	
i. Miscellaneous commercial activities (cemeteries)	AØ3	government and its agencies not covered by items above, except tax and intergovernmental revenues, Include insurance adjustments, etc. DO NOT	
j. Other (including miscellaneous fee collections)	^{A89} \$27,699	ur agencies or your government, or (4) employee's	
3. Special assessments — Compulsory contributions and reimbursements from owners or property	UØ1	contributions to, and interest earnings of, any employee pension fund.	
benefited by improvements (streets, sewers,		a. Miscellaneous	\$94,823
sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1.		ь. Drainage	\$223,021
F9		с.	
Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	\$21,367	TOTAL miscellaneous other revenue Sum of items 10a–10c.	^{U99} \$317,84

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

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

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

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

	EXPENDITURES BY PURPOSE AND TYPE							
			.,	OILEO DI	CAPITAL OUTLAY			
PURPOSE		Personal services		Operations and maintenance		CAPITAL Construction (c)	Purch equip	ase of land oment, and cuctures (d)
GOVERNMENTAL ADMINISTRATION	E23	(4)	E23	(6)	F23	(0)	G23	(u)
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).								
 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). 	E25	\$130,780	E25	\$68,906	F25		G25	
 Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel. 	E29	\$1,308,153	E29	\$1,245,179	F29		G29	\$2,990
HEALTH AND WELFARE	E79	+ 1,000,100	E79	+ 1,= 12, 112	F79		G79	+=,
4. Social services								
Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E36		E36		F36		G36	
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.								
 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	
TRANSPORTATION	E44		E44		F44		G44	
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. 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.		\$302,922		\$1,026,174		\$900,538		
 Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis 	E45		E45		F45		G45	
11. Municipal airports	EØ1		EØ1		FØ1		GØ1	
Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	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).		\$3,249,131		\$405,080				\$33,43
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	\$2,228,440	E24	\$192,234	F24	\$1,779,523	G24	

Part II DIRECT EXPENDITURE BY PURPOSE AND TYPE — Continu	ed						
	EXPENDITURES BY PURPOSE AND TYPE						
PURPOSE	Personal convices Operations and				CAPITAL	OUTLAY	
FURFOSE	Perso	onal services	maintenance		С	onstruction	Purchase of land, equipment, and structures
PUBLIC SAFETY — Continued	EØ4	(a)	EØ4	(b)	FØ4	(c)	(d) GØ4
Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.							
16. Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 15).	EØ5		EØ5		FØ5		GØ5
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		E66		F66		G66
AMBULANCE 18. All expenditures for city operated or subsidized ambulance services	E32		E32		F32		G32
CULTURE AND RECREATION 19. Parks, cultural activities, and other recreation — Include	E61		E61		F61		G61
playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.		\$849,568		\$124,098		\$6,281	
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.	E52		E52		F52		G52
21. Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91		E91		F91		G91
a. Water supply system	E91	\$715,654		\$1,127,117	F91		G92
b. Electric power supply	E92		E92		F92		G92
c. Gas supply system	E93		E93		F94		G94
d. Transit system	E8Ø		E8Ø		F8Ø		G8Ø
Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants		\$675,990		\$676,043		\$1,231,474	
Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	\$482,845	E81	\$646,650	F81		G81
INTEREST ON DEBT							
Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.			191				
a. Water supply system			192	\$30,378			
b. Electric power supply			193				
c. Gas supply system			194				
d. Transit system			189				
e. All interest not covered by items 19a through 19d ALL OTHER EXPENDITURES				\$246,183			
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.							
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. 	E5Ø		E5Ø		F5Ø		G5Ø
b. Economic development	E5Ø		E5Ø	\$852,577	F5Ø		G5Ø
c. Civil defense	E89		E89		F89		G89
d. Cemetery operations and maintenance	EØ3		EØ3		FØ3		GØ3
e. Miscellaneous commercial activities	EØ3		EØ3		FØ3		GØ3
Other — Specify 🙀	E89		E89		F89		G89
f. Fleet Maintenance		\$293,667		\$188,046			
g. Municipal Service Admin		\$567,693		\$847,817		\$132,958	
h.							

h.
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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.)	Amount (Omit cents)	Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)
	(a)	(b)		(a)	(b)
1.			5.		
2.			6.		
3.			7.		
4.			8.		
Part IV SALARIES, WAGES, AN	ND FORCE ACCOUNT	NT.	·	Amount (Omit cents)	
' '				ZØØ	/
Report the total expenditure for salaries and wages included in col well as any salaries and wages paid on force account construction			olumn (a) of part II, as n projects.	\$ 10,804,843	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt.

 Long-term debt — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies.

When an advance refunding has resulted in a legal or 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
	beginning of fiscal year	Issued	Retired	(a) plus (b) minus (c)
	(a)	(b)	(c)	(d)
	19U	29U	39U	49U
a. Sewer debt				\$ 0
h Water avents aveters	19U	29U	39U	49U
 Water supply system debt 	\$ 1,846,700	\$ 2,060,516	\$ 552,262	\$ 3,354,954
c. Electric power system debt	19U	29U	39U	49U \$ (
	19U	29U	39U	49U
d. Gas supply system debt				\$ 0
	19U	29U	39U	49U
e. Transit				\$ (
f. Industrial revenue and pollution control debt	19T	24T	34T	\$ (
	19U	29U	39U	49U
a. All other purposes	\$ 10,804,498		\$ 3,431,416	\$ 7,373,082

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

b. Amount outstanding at end of fiscal year

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.	wø1 \$ 400,613
Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement	\$ 4,009,641
3. All other funds except employee retirement funds	\$ 885,863
4. Retirement systems — Single employer plans only	

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Remarks				
Port VIII. AMDITOD INFORMATION				
Part VII AUDITOR INFORMATION	omnonying	"agguntanta gamp	silation report on financial	
	ompanying beport. The n	"accountants comp	oilation report on financial or should follow the guidelines	
Part VII AUDITOR INFORMATION NOTE — This report will not be considered complete unless an access statements included in certain prescribed forms" is attached to the rein AR Section 300 of the AICPA Professional Standards in preparing	ompanying eport. The n such comp	"accountants comp nunicipality's audito pilation report.	bilation report on financial or should follow the guidelines	
	ompanying eport. The n such comp	"accountants comp nunicipality's audito illation report.	pilation report on financial or should follow the guidelines	
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NOTE — This report will not be considered complete unless an accostatements included in certain prescribed forms" is attached to the re in AR Section 300 of the AICPA Professional Standards in preparing Auditor's firm name	ompanying eport. The n such comp	"accountants comp nunicipality's audito pilation report.		
NOTE — This report will not be considered complete unless an accc statements included in certain prescribed forms" is attached to the re in AR Section 300 of the AICPA Professional Standards in preparing Auditor's firm name Arledge & Associates, P.C.	ompanying pport. The n such comp	"accountants comp nunicipality's audito illation report.	TELEPHONE Area Number	Extension
NOTE — This report will not be considered complete unless an account statements included in certain prescribed forms' is attached to the rein AR Section 300 of the AICPA Professional Standards in preparing Auditor's firm name Arledge & Associates, P.C. Address — Number and street	ompanying port. The n such comp	"accountants compunicipality's audite illation report.	TELEPHONE	
NOTE — This report will not be considered complete unless an accomplete statements included in certain prescribed forms' is attached to the rein AR Section 300 of the AICPA Professional Standards in preparing Auditor's firm name Arledge & Associates, P.C. Address — Number and street 309 North Bryant Avenue City	State	ZIP Code	TELEPHONE Area Number	
NOTE — This report will not be considered complete unless an accostatements included in certain prescribed forms" is attached to the re in AR Section 300 of the AICPA Professional Standards in preparing Auditor's firm name Arledge & Associates, P.C. Address — Number and street 309 North Bryant Avenue			TELEPHONE Area Number code	

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 2017 ANNUAL SURVEY OF CITY AND TOWN FINANCES

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, **include** the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town.

- · City water districts
- · Medical center authorities
- Joint airport boards
- · Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- · Public trusts (Title 60, Section 176 of the Oklahoma Statutes)
- · Separate road districts
- · Sewer districts
- · Utilities authorities
- · Zoning districts

Exclude internal/Service funds

Part I — TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or

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. bonds.

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

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

Part IA — INTERGOVERNMENTAL REVENUE

From State (code C3Ø) — 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
- 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
- · 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,
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part

Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

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

Part V - DEBT OUTSTANDING, ISSUED, AND RETIRED

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

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

Carnegie Cleveland Carnegie Tri-County Municipal Hospital Cleveland Area Hospital

El Reno Fairview Mercy Hospital El Reno Fairview Regional Medical Center Authority

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

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