

To the Honorable Mayor and City Council City of Bartlesville, Oklahoma

Aledge + Associates, P.C.

Management is responsible for the accompanying financial statements and supporting information of the City of Bartlesville, Oklahoma as of and for the year ended June 30, 2017, 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.

May 16, 2018

FORM **SA&I 2643 (8/29/17)** 2017 DUE DATE: Six months after Fiscal Year-End **IMPORTANT** OFFICE OF THE STATE AUDITOR AND INSPECTOR This report is to be compiled by your auditor from the audited financial atements of the municipality as required by Oklahoma Statutes, Section STATE OF OKLAHOMA GARY JONES, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES 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. **CITY OF BARTLESVILLE** This report, principally for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma **401 S. JOHNSTONE AVE** Municipal League, public interest groups, State and Federal agencies and universitities. **BARTLESVILLE, OK 74003** When completed, please file electronically at www.sai.ok.gov. Office of the Auditor and Inspector **RETURN** State of Oklahoma at www.sai.ok.gov TO TAX REVENUES Part I 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) 1. Property taxes General fund, building fund, T01 Т99 0 4,453,610 and sinking fund d. Use tax 2. Local sales taxes — Taxes on goods and 3. Occupation and business T09 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 permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor 1A below. 18,240,886 a. General sales tax licenses; business licenses; etc. 1,399,318 **b.** Franchise fee or tax 226,441 T15 **b.** Other licensing and permits c. Cigarette Tax 221,861 0 T16 4. Other — Specify T19 593,753 425.872 c. Hotel/Motel E-911

### 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)				
Purpose for which received		From other local	From Federal		
Fulpose for which received	From State	governments	Government (directly)		
	(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	114,840	0	0		
2. Street and highways	C46 <b>317,011</b>	D46 <b>0</b>	B46 <b>0</b>		
3. Health or Hospital	C42 <b>0</b>	D42 <b>0</b>	B42 <b>0</b>		
4. Grants received for water utilities	C91 <b>0</b>	D91 <b>0</b>	B91 <b>0</b>		
5. Grants received for waste water utilities	C80 <b>0</b>	D80 <b>0</b>	B80 <b>0</b>		
6. Grants received for housing, economic, & community development	C50 <b>0</b>	D50 <b>0</b>	B50 <b>0</b>		
7. Airports	C89 <b>0</b>	D89 <b>0</b>	B01 <b>418,787</b>		
8. Mass transit rail and/or bus system	C94 <b>0</b>	D94 <b>0</b>	B94 <b>0</b>		
9. Grants received for transportation	C89 <b>0</b>	D89 <b>0</b>	B89 <b>0</b>		
<b>10.</b> 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)	0	0	298,683		
<b>b.</b> Public Safety	C89 <b>0</b>	D89 <b>0</b>	B89 <b>9,575</b>		
c. General government	C89 <b>0</b>	D89 <b>0</b>	B89 <b>110,141</b>		
d. Library grants	C89 <b>25,424</b>	D89 <b>0</b>	B89 <b>75,000</b>		
Other - Specify	C89	D89	B89		
e. On Behalf Payments Made By State	1,452,288		0		
f. Payment in Lieu of Taxes	C89	D89 0	B89 <b>0</b>		

Part | B 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.

1. Utility sales revenue — Gross receipts of any	Amount ( <i>Omit cents</i> )	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.	A91	receipts from sales, rentals, maintenance assessments, and other charges for municipal	A80	
Exclude any amounts paid to such utilities by the		services, aside from utility receipts (carried in		
parent government.		item 1) and excluse of amounts received from other governments.		
a. Water supply system	10,228,221	a. Sewerage charges	5,457,042	
	A92	<b>b.</b> Refuse collection charges	A81 <b>4,483,757</b>	
<b>b.</b> Electric power system	0	<b>c.</b> 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.	0	

#### 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 government and its agencies excluding earnings 941,638 of any employee pension fund. 778,226 etc. **6. Rents-**Exclude rev. reported in Item 2 49,013 401 U40 e. Airports — Include rentals and gross sales of 7. Royalties-Compensation or portion U41 of proceed from extraction of natural resources 8. Fines & forfeitures (City or Town share only f. Parking facilities (parking lots, garages, parking 647,151 160 1130 9. Private donations 228,080 meters) g. Municipal housing project rentals (gross) 10. Miscellaneous other revenue -0 ۹50 h. Ambulance services 0 Revenue of your government and its agencies not 489 i. Miscellaneous commercial activities (cemeteries) 26,953 overed by items above, except tax and intergovern-403 Other (including miscellaneous fee collections) 2,743,404 nental revenues, Include insurance adjustments, etc. ۸89 3. Special assessments — Compulsory DO NOT include: (1) proceeds from borrowing; (2) IN1 eceipts from sale of holdings; (3) transfers contributions and reimbursements from owners or 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. arnings of, any employee pension fund. U99 Report maintenance assessments under item 2 on a. MISC. 1,046,315 0 b. Cemetery 0 **4. Receipts from sale of property** — Amounts 0 c. from sale of realty, other than by tax sales, including **Total misc other revenue** property sold to other governments 6,319 Sum of items 10a-10c 1,046,315

# 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				
			CAPITA	L OUTLAY	
PURPOSE	Personal	Operations &		Purchase of	
	Services	Maintenance	Construction	land, equip. &	
	Octvices	Waintenance	Construction	structures	
	( )	4.5			
	(a)	(b)	(c)	(d)	
GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23	
<b>1. Financial administration</b> — Office of the finance director, auditor, comptroller, treasurer,					
tax assessment and collection, central accounting and purchasing services, budgeting, etc.	4 00 4 000				
(including related data processing).	1,004,908	576,529	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).	145,326	14,926	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.	2,223,226	1,549,818	0	349,750	
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	0	
<b>6. Other hospitals</b> — Payments to hospitals operated privately. <i>Exclude</i>					
here and report in item 6, any payments under public welfare programs.					
Report payments to hospitals operated by other governments in part III.	0	0	0	0	
7. Welfare institutions — Construction and operation of nursing homes and welfare	E77	E77	F77	G77	
institutions by your government for veterans and needy persons.	0	0	0	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					
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	0	0	0	
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.	948,381	613,205	0	640,888	
<b>10. Toll highways and facilities</b> — 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	0	77,161	0	393,665	
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	
<b>13. Police</b> — 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).	5,113,358	769,990	0	487,322	
<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.	6,182,338	393,392	0	3,808,312	

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
	EXPEN	IDITURES BY I		D TYPE _ OUTLAY
PURPOSE	Personal	Operations &	CALITAL	Purchase of
	Services	Maintenance	Construction	land, equip. & structures
	(a)	(b)	(c)	(d)
PUBLIC SAFETY — Continued  15. Correction institutions — Operation of facilities for confinement, correction	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 15).  17. Protection inspection and regulation, n.e.c. — Regulation of	<b>0</b>	<b>0</b>	<b>O</b>	<b>O</b>
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.	0	o	0	0
AMBULANCE	E32	E32	F32	G32
18. All expenditures for city operated or subsidized ambulance services.  CULTURE AND RECREATION	<b>O</b>	<b>O</b>	<b>O</b> F61	<b>O</b> G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	2,950,320	1,557,990	0	2,576,533
osarsos, swimming pools, museums, maimas, community music, crama, cerebiations, and 2008.	<b>2,950,320</b>	E52	F52	<b>2,576,533</b> G52
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated	00.500	027.746		
by the city. Aid to other governmental libraries should be excluded and reported in part III.  UTILITIES	26,593	237,712	0	0
24 0 10 10 10 10 10 10 10 10 10 10 10 10 1				
<b>21.</b> 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	<b>2,058,397</b>	<b>1,974,242</b>	<b>O</b> F92	<b>797,781</b>
<b>b.</b> Electric power system	0	0	0	0
6. Gae gungly cyctom	E93	E93	F93	G93
C. Gas supply system	E94	E94	F94	<b>O</b> G94
d. Construction	<b>0</b>	<b>0</b>	<b>O</b>	<b>O</b>
<b>e.</b> Sewers and storm sewers — Construction, maintenance and operation of sanitary	EOU	200	1.00	J00
and storm systems and sewage disposal plants	620,051	3,060,290	0	1,354,578
<b>f.</b> Solid waste and landfill — The collection and disposal of garbage and landfill operations	1,625,900	1,177,487	F81 <b>O</b>	<sup>G81</sup> 188,869
INTEREST ON DEBT	.,020,000	-,,01		
<b>22.</b> Amounts of interest paid, including any interest on short-term or nonguaranteed obligations,				
as well as general obligations.		191		
a. Water supply system	0	<b>1,416,344</b>	0	0
<b>b.</b> Electric power system	0	0	0	0
• Coo gunphy gyatam		193		
C. Gas supply system	0	<b>0</b>	0	0
d. Transit	0	0	0	0
e. All interest not covered by items 19a through 19d	0	1,446,628	0	0
ALL OTHER EXPENDITURES	<del>                                     </del>	, ::,:==		
23. Include any amounts which have not been allocated above by purpose, such as: your employer				
contribution to a State administered retirement system or to the Federal Social Security System;				
judgements and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses				
are not allocated to the various departments.				
Do not include: (1) Payments for retirement of debt, (2) payments for purchase of				
securities, (3) transfer between funds or agencies of your government, or (4) benefits and				
payments from distinct employee pension funds.				
a. Housing and community development — Gross expenditure for urban renewal,	E50	E50	F50	G50
slum clearance, municipal housing projets, and similar activities.	<b>296,975</b>	<b>67,606</b>	<b>O</b> F89	<b>O</b> G89
b. Economic development (Industrial)	172,391	3,335,658	<b>O</b>	27,698
c. Civil defense	E89	0	0	G89
	E89	E89	F89	G89
d. Cemetery operations and maintenance	33,450 E03	<b>18,547</b>	<b>O</b>	<b>74,096</b>
e. Miscellaneous commercial activities - Tech	9,079	276,258	0	0
Other — Specify  f. General Gov't.	E89 <b>830,799</b>	130,195	F89	G89
			_	
g. Community Center Trust	0	0	0	0
h. Education	0	700	0	0
FORM SA&L 2643 (8/29/17) SEE ACCOUNTANTS COMPILA	TION DEDOE	T		Page 3

#### 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. Type of recipient Type of recipient government(s) (County, State, government(s) (County, State, Amount Amount Item Item school districts, etc.) school districts, etc.) (Omit cents) (Omit cents) (a) (b) (a) (b) 0 5. 0 6. 0 0 0 0 0 8 0 Part IV SALARIES, WAGES, AND FORCE ACCOUNT Amount (Omit cents) Z00 Report the total expenditure for salaries and wages included in column (a) of part II, as 13,680,092 any salaries and wages paid on force account construction project DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt. 1. Long term debt - Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. When an advance refunding has resulted in a legal or an insubstance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years. AMOUNT, BY PURPOSE (Omit cents) Outstanding total DURING FISCAL YEAR Outstanding (a) plus (b) at beginning of fiscal year Issued Retired minus (c) (a) (b) (c) (d) a. Sewer debt 740,199 0 102,059 638,140 **b.** Water supply system debt 39,654,600 0 1,457,916 38,196,684 c. Electric power system debt d. Gas supply system debt 0 0 0 0 9U e. Transit 0 0 0 0 Industrial revenue and f. pollution control debt 0 0 0 0 g. All other purposes 56,211,031 4,235,000 4.977.036 55.468.995 2. Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes, Amount (Omit cents) interest-bearing warrants, and other obligations with a term of one year or less - Exclude 61V accounts payable and other noninterest-bearing obligations. a. Amount outstanding at beginning of fiscal year 0 64V 0 **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 Amount at end of fiscal year Type of fund (Omit cents) 1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption 2,983,383 2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement. 7,013,283 All other funds except employee retirement funds. 33,592,779 Retirement systems — Single employer plans only

				V98	
Part VII AUDITOR INFORMATION					
<b>NOTE</b> — This report will not be considered complete un statements included in certain prescripted forms" is attact					
in AR Section 300 of the AICPA Professional Standards				tor should follow the	
Auditor's firm name					
Arledge & Associates, P.C.					
Adress — Number and street		-	Araa	TELEPHONE Number	Extension
309 North Bryant	1	,	Area Code	INUIDEI	Extension
City	State	ZIP Code			
Edmond Name of contact person/Email	ок	73034	405	348-0615	
name or contact person/Email					

#### **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 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)

#### - INTERGOVERNMENTAL REVENUE Part IA

# 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,
- Transactions of special assessment bonds at part V.
- $\bullet$  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 **Municipality** 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