# INDEPENDENT ACCOUNTANT'S 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 Miami:

We have compiled the schedules of revenues, expenditures, debt, and cash and investments as of and for the year ended June 30, 2010, of the City of Miami, Oklahoma, included in the accompanying Annual Survey of City and Town Finances (SA&I Form 2643) in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma information that is the representation of the management of the City of Miami. We have not audited or reviewed the financial schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial schedules are presented in accordance with the reporting requirements of the Office of the State Auditor & Inspector of the State of Oklahoma, which differ from accounting principles generally accepted in the United States of America. Accordingly, the financial schedules contained in the accompanying form are not designed for those who are not informed about such differences.

(Insert Auditor's signature and date of report)

# DUE DATE: December 31, 2010

### IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 11.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the muncipality (public trusts, etc.) for the fiscal year ending June 30, 2007. 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.

For assistance in completing this report, please call the Office of the State Auditor at (401) 521-3424. When completed, please return this form to the Office of the State Auditor at the address below.

RETURN TO

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Office of the Auditor and Inspector State of Oklahoma 2300 North Lincoln Blvd. Room 100 Oklahoma City, OK 73105 FORM SA&I 2643

(6-23-2009)

OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA STEVE BURRAGE, AUDITOR AND INSPECTOR ANNUAL SURVEY OF CITY AND TOWN FINANCES

> City of Miami PO BOX 1288 MIAMI, OK 74355

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 A		unt (Omit cents)	Item	Amou	nt (Omit cents)
<ol> <li>Property taxes — General fund, building fund, and sinking fund</li> </ol>	T01	253,134	d. Use tax	Т99	323,172
<ol> <li>Local sales taxes — Taxes on goods and services, measured as a percent of sales or</li> </ol>	Т09		3. Occupation and business licensing and permits	T28	
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.			<ul> <li>a. 'Enter here licenses and inspection charges on occupations and businesses - for charges inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses;</li> </ul>		
a. General salex tax		4,838,630	tags; animal tags; vending licenses, and liquor		
b. Franchise fee or tax	T15	207,213	licenses; business licenses; etc.		26,995
c. Cigarette Tax	T16	68,094	b. Other licensing and permits	T29	474,103
C. Hotel/Motel	T19	129,946	4. Other — Specify	Т99	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)					
Purpose for which received	From State (a)	From other local governments (b)	From Federal Government (directly) ©			
<b>General support</b> —Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	c30 <b>53,509</b>	D30	B30			
1. Alcoholic beverage tax	404 500					
2. Street and highways	C46 <b>124,582</b>	040	040			
3. Health or Hospital	C42	042	042			
4. Grants received for water utilities	C91	091	551			
5. Grants received for waste water utilities	C80	D80 0	000			
6. Grants received for housing, economic, & community development	C50	D50 0	B50 <b>704,880</b>			
7. Airports	C89	D89 0	B01 42,515			
8. Mass transit rail and/or bus system	C94	D94 0	B94 <b>0</b>			
9. Grants received for transportation	C89	0 089	B89 <b>0</b>			
10. ALL OTHER (From State - code C89; From Fed. Gov't Code B89)  — Include in the appropriate box, receipts from various payments such as —  a. Parks and recreation (BOR or HUD)	C89	D89	31,963			
b. Public Safety-Demolition	C89 <b>9,368</b>	D89 0	B89 <b>303,583</b>			
c. Job training	C89	D89 0	B89 0			
d. Library grants	C89 <b>25,38</b> 4	D89 C	B89 <b>750</b>			
Other - Specify  e. Payments by State made on behalf Police/Fire Pension	C89 <b>322,51</b> 7	D89 O	B89			
f. FEMA/Flood-Emergency Management	C89 15,843	B D89 0	B89 73,612			

### 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.

1. 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 excluse of amounts received from other governments.	A80	
a. Water supply system	1,635,947	a. Sewerage charges	1,365,671	
was reactor output, oyoton.	A92	b. Refuse collection charges	A81 1,453,809	
<b>b.</b> Electric power system	15,421,557	c. Hospital charges received on behalf of	A36	
c. Gas supply system	A93	individual patients under the Medicare program or other insurance-type arrangements.		
d. Transit	A94	Exclude Medicaid and amounts for hospital purposes received from other governments.	0	

SEE ACCOUNTANTS COMPILATION REPORT

#### Other than tax and intergovernmental revenues OTHER 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) 5. Interest earnings-Interest rece 2. Other sales and service revenue Continued n all deposits & investment holdings of your A61 U20 overnment and its agencies excluding earnings d. Recreation charges (swimming, golf, auditoriums 163,348 241.946 of any employee pension fund 0 6. Rents-Exclude rev. reported in Item 2 U40 A01 - Include rentals and gross sales of 7. Royalties-Compensation or portion U41 e. Airports 0 gas and oil. 230,802 ed from extraction of natural resources 169,268 f. Parking facilities (parking lots, garages, parking 8. Fines & forfeitures A60 U30 0 9. Private donations 4,700 meters) U50 0 10. Miscellaneous other revenue g. Municipal housing project rentals (gross) A50 0 Revenue of your government and its agencies not h. Ambulance services A89 17,550 overed by items above, except tax and intergovern- Miscellaneous commercial activities A03 ental revenues, Include insurance adjustments, etc. 48,326 Other (including miscellaneous fee collections) A89 DO NOT include: (1) proceeds from borrowing; (2) 3. Special assessments — Compulsory 101 eceipts from sale of holdings; (3) transfers contributions and reimbursements from owners or etween funds or agencies of your government; or property benefited by improvements (streets, sewers, (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. a. MISC. b. Cemetery 898,971 Report maintenance assessments under item 2 on 0 112,677 page 1. c. Library 9,105 4. Receipts from sale of property - Amounts U11 from sale of realty, other than by tax sales, including Total misc other revenue

373,457

### 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.

property sold to other governments

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 outlav (report in columns (c.) & (d)): and (2) amounts paid to other governments (report in part III).

1,020,753

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

Sum of items 10a-10c

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

income taxes, employee contributions for Social Security or retirement proceeds, as	sessments, grants, e		DUDDOCE AN	ID TYPE
	EXPEN	DITURES BY		
PURPOSE		Operations &	CAPITA	Purchase of
·	Personal Services	Maintenance	Construction	land, equip. & structures
GOVERNMENTAL ADMINISTRATION	(a)	(b)	(c.)	(d)
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).	176,635	94,060	F23	13,800
<ol> <li>Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).</li> </ol>	E25 <b>256,755</b>	73,432	F25	104,610
<ol> <li>Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning,</li> </ol>	1,039,445	357,288	F29	G29
and personnel.  HEALTH AND WELFARE				
4. Social services	E79	E79	F79	G79
<ol> <li>Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</li> </ol>	E36	E36	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.	0	0	0	
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E77 0	E77 0	F77 0	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 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.	496,055	326,592	0	319,891
<ol> <li>Toll highways and facilities — Operation and maintenance of highways, roads and bridges operated on fee or toll basis</li> </ol>	E45	E45	F45	G45
11. Municipal airports	E01 <b>29,480</b>	175,116	F01	G01 <b>60,74</b>
<ol> <li>Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).</li> </ol>	E60	E60	F60	G60
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).	2,109,064	254,688	0	181,08
14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	E24 1,554,420	E24 114,644	F24	G24 <b>997,173</b>

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued	EXPEN	DITURES BY P	JRPOSE AND	TYPE
			CAPITAL	OUTLAY
PURPOSE	Personal	Operations &		Purchase of
	Services	Maintenance	Construction	land, equip. &
	(a)	(b)	(c.)	structures (d)
PUBLIC SAFETY — Continued	E05	E05	F05	G06
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 "lock up" operations (report in item 16).	E04	E04	F04	G04
7. Protection inspection and regulation, n.e.c. — Regulation of	E66	E66	F66	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.	0	0	0	0
AMBULANCE	E32	E32	F32	G32
8. All expenditures for city operated or subsidized ambulance services CULTURE AND RECREATION	E61	E61	<b>O</b>	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf	640,349	347,107	0	120,961
courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	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.	279,939	142,921	0	
by the city. Aid to other governmental libraries should be excluded and reported in part III.  UTILITIES	219,939	142,321	0	
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	ED4	E01	F01	691
providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	655,377	406,454	F91	G91
a. Water supply system	E92	E92	F92	G92
<b>b.</b> Electric power system	1,029,568 E93	<b>10,418,552</b>	F93	G93
C. Gas supply system	0	0	0	0
d. Engineering	1 <b>61,931</b>	103,008	F94	G94
	E80	E80	F80	G80
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	463,628	381,686	0	0
f. Solid waste and landfill — The collection and disposal of garbage and landfill	E81	E81	F81	G81
operations	696,728	685,189	0	0
INTEREST ON DEBT				
22 Amende of internal and including a second				
<ol> <li>Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.</li> </ol>		191		
a. Water supply system		0		
		192		
<b>b.</b> Electric power system		11,332		
C. Gas supply system		194		
d. Transit		0		
e. All interest not covered by items 19a through 19d		282,765		
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.				
are not anocated 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.				
	E50	E50	F50	G50
<ul> <li>a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projets, and similar activities.</li> </ul>	0	0	0	
h Fearrania development (Industrial)	E89	E89	F89	G89
b. Economic development (Industrial)	<b>78,412</b>	<b>15,991</b>	F89	G89
c. Civil defense-Emergency Management	<b>59,951</b>	<b>8,422</b>	<b>O</b>	G89
d. Cemetery operations and maintenance	189,665 E03	42,067 E03	F03	49,799 G03
e. Miscellaneous commercial activities	E03	0	0	G03
Other — Specify	E89	878 Q46	F89	G89 1,215,20
f. General Gov't.	819,472	878,946	865,582	
g. Risk Management	62,268	25,710	0	
. B	54,245	83,964	0	
h. Demolition FORM SA&I 2643 (7-15-2010) SEE ACCOUNTANTS COMPIL			0	

basis — e.g., for hospital	nts made to other governments for care, highways, school tuition, nn (b) of part II.) Enter "None" if	or support, etc.	(Such amoun	te should be a	veluded from	avnondituro		
ltem	Type of recipient government(s) (County, State, school districts, etc.)  (a)	Amount (Omit cents)	ite	em	government(s)	tricts, etc.)	Amount (Omit cents) (b)	
1.		0	5.				0	
2.		0	6.				0	
3.		0	7.				0	
4.								
	AND FORCE ACCOUNT	0	8.		Am	ount (Omit ce	nts)	
	ture for salaries and wages inclu			ıs	Z00		7,285,891	
Part V DEBT OUTSTANDIN	wages paid on force account co IG, ISSUED, AND RETIRED I as general city or town d	- Report sp		tions of all	agencies of	your		
1. Long term debt — Bonds, mortg particular agencies. Include reven assessments on property owners if guaranteed by your government if When an advance refunding has re as retired in the year of defeasance	ue and nonguaranteed special a (column (e)). Report also genera these sources are insufficient (c esulted in a legal or an insubstar	assessment bo al obligations a column (f)). nce defeasance	nds payable so and any debt ba e, the debt ma uent years.	olely from plea acked by pled y be considere	dged earnings of ged resources ed extinguished	or special but d, reported		
		*RE-STATED		UNT, BY PUF	RPOSE (Omit o		NG-TERM DEBT	
		Outstanding		SCAL YEAR	Outstanding		ANDING	
		at beginning of fiscal year	Issued	Retired	total (a) plus (b) minus ©	Revene and nonguaranteed bonds	Guaranteed bonds	
		(a)	(b)	© 39X	(d)	(e)	(f)	
a. Sewer debt		7,732,755	<b>0</b>	331,609	7,401,146	7,401,146	41A	
b. Water supply system de	ebt	1,298,618	<b>36,171</b>	<b>59,295</b>	1,275,494	<b>1,275,494</b>	<b>0</b>	
c. Electric power system d	ebt	189,637	169,138	132,654	226,121	226,121	0	
d. Gas supply system deb	t	19C	29C <b>0</b>	39C 0	0	44C	41C 0	
e. Transit		19D	29D	39D	0	44D O	41D <b>O</b>	
Industrial revenue and		19T	24T	34T <b>0</b>	0	441	0	
f. pollution control debt		19X	29X	39X		44X	41X	
g. All other purposes  2. Short-term (interest-bearing	) debt — Tax anticipation notes	1,541,605 s, bond anticipa	<b>1,411,683</b> ation notes,	476,262	2,477,026 An	1,802,038 nount (Omit ce	674,988 ents)	
interest-bearing warrants, and oth accounts payable and other nonin	<ol> <li>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.</li> <li>a. Amount outstanding at beginning of fiscal year</li> </ol>				617			
<b>b.</b> Amount outstanding at					64V		0	
Report separately for ea investments in Federal all investments at carry housing and industrial f	MENTS HELD AT END OF lach of the three types of funds li Government, Federal agency, S ing value. Include in the sinking inancing loans. Exclude accour ald pursuant to an advance refund	sted below, the state and local a fund total any ints receivable,	e total amount government, a mortgages an value of real p	nd non-goverr d notes receiv roperty, and a	mental securit rable held as of Il non-security defeasance sh	ies. Report ffsets to assets. ould not be		
	Type of fund			-	Amount at end of fiscal year (Omit cents)			
Sinking funds — Reserves held sinking fund and revenue bond related of long-term debt.					W01	(	0	
Bond funds — Unexpected proceed pending disburseement.	eeds from sale of G.O. and reve	enue bond issue	es held		W31		0	
ponding dispulseement.		•			W61			
3. All other funds except employee	retirement funds						0	
4. Retirement systems — Single							C	
Page 4	SEE ACCOUNTANTS	COMPILAT	ION REPOR	RT		FORM SA&	2643 (7-15-201	

Part III INTERGOVERNMENTAL EXPENDITURES

in AR Section 300 of the AICPA Profes					
statements included in certain prescrip	oted forms" is attached to the	e report. The mun	icipality's auditor		
Part VII AUDITOR INFORMATION  NOTE — This report will not be considered.	dered complete unless an ac	ccompanying "acc	ountants compila	tion report on financial	
			_		

### **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 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 2007 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 nublic 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.

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)

. A. .

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