

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 Shawnee:

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

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

Our responsibility is to conduct the compilation in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting the financial schedules in the form prescribed by the Office of the State Auditor & Inspector of the State of Oklahoma without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial schedules.

These financial schedules are presented in accordance with the reporting 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 used by anyone other than these specified parties.

Arledge & Associates, P.C.

December 16, 2013

DUE DATE: December 31, 2013

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, 2013. 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) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.

RETURN TO Office of the Auditor and Inspector State of Oklahoma 2300 North Lincoln Blvd. Room 100

Oklahoma City, OK 73105

FORM SA&I 2643

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

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)		
 Property taxes — General fund, building fund, and sinking fund 	T01 104,734	d. Use tax	199 997,336		
2. Local sales taxes — Taxes on goods and services, 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. General sales tax b. Franchise fee or tax	17,016,610 1,601,416	3. Occupation and business licensing and permits 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 licenses, and liquor licenses; business licenses: etc.	12,600		
c. Cigarette Tax	215,397	b. Other licensing and permits	T29 184,211		
c. Hotel/Motel	T19 561,558	4. Other — Specify Nuisance/E-911	T99 290,109		

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) ©		
General support—Total amts rec'd (as per capita grants, shared taxes,	С30		D30	B30			
etc.) without restrictions as to particular programs or purposes to be financed.							
1. Alcoholic beverage tax		111,929	0	1	(
2. Street and highways	C46	278,447	D46 0	846			
3. Health or Hospital	C42	10,000	D42 0	B42	(
4. Grants received for water utilities	C91	0	D91 0	B91			
5. Grants received for waste water utilities	C80	0	D80 0	B80			
6. Grants received for housing, economic, & community development	C50	0	050 0	850	337,645		
7. Airports	C89		D89 0	B01	1,955,504		
8. Mass transit rail and/or bus system	C94	0	D94 0	B94	1,000,004		
9. Grants received for transportation	C89	0	089 0	B89			
10. ALL OTHER (From State - code C89; From Fed. Gov't Code B89) — Include in the appropriate box, receipts from verious payments such as — a. Parks and recreation (BOR or HUD)	C89	0	D89	B89			
b. Public Safety	C89	100.000	D89 0		176,290		
c. Job training	C89	0	D89 0	B89	170,290		
d. Library grants	C89		D89 0	B89 B89	0		
Other - Specify - Disaster assistance	C89		D89	B89			
e. On Behalf Payments	1555	1,254,657	0	D09	0		
f. UNIZER	C89	94,983		B89			
f. Disaster assistance	C89	14,969		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.

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 eceipts from sales, rentals, maintenance your government, from utility sales and charges assessments, and other charges for municipal 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. 7,579,365 a. Water supply system a. Sewerage charges 3,822,197 b. Refuse collection charges A92 1,759,716 b. Electric power system c. Hospital charges received on behalf of ndividual patients under the Medicare program A93 c. Gas supply system or other insurance-type arrangements Exclude Medicaid and amounts for hospital A94 d. Transit 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 5. Interest earnings-Interest received Amount (Omit cents) Amount (Omit cents) on all deposits & investment holdings of your d. Recreation charges (swimming, golf, auditoriums government and its agencies excluding earnings 87,453 of any employee pension fund. 86,459 6. Rents-Exclude rev. reported in Item 2 AO1 150,647 U40 e. Airports - Include rentals and gross sales of 7. Royalties-Compensation or portion gas and oil. 419,406 of proceed from extraction of natural resources 21,287 f. Parking facilities (parking lots, garages, parking 8. Fines & forfeitures (City or Town share onl U30 A60 837,904 meters) 0 9. Private donations 19,878 g. Municipal housing project rentals (gross) 49,999 10. Miscellaneous other revenue -A50 h. Ambulance services A89 0 Revenue of your government and its agencies not i. Miscellarieous commercial activities (cemeteries) A03 0 overed by items above, except tax and intergovernj. Other (including miscellaneous fee collections) 569,557 nental revenues, Include insurance adjustments, etc. A89 3. Special assessments — Compulsory DO NOT include: (1) proceeds from borrowing; (2) UOI contributions and reimbursements from owners or eceipts from sale of holdings; (3) transfers property benefited by improvements (streets, sewers, een funds or agencies of your government: or sidewalks, water extensions, etc.) Do not include (4) employee's contributions to, and interest proceeds from sales of special assessment bonds. arnings of, any employee pension fund. Report maintenance assessments under item 2 on a. MISC. 461,906 page 1. b. Cemetery 47,282 4. Receipts from sale of property — Amounts c. Independent School Dist. 72,615 from sale of realty, other than by tax sales, including Total misc other revenue property sold to other governments 72,305 Sum of items 10a-10c → 581,803 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 coverage, etc. Exclude: (1) capital outlay (report in columns (c.) & (d)); and (2) amounts paid to other governments (report in part III). Enter below all amounts expended during the fiscal year for the purposes listed Column (b) — Enter in the appropriate functional category direct (net of interfund transfers). Be sure to include expenditures of all funds other expenditure for supplies, materials, and contractual services. than the exceptions noted in the instructions on the first page. Column (a) — Gross salaries and wages without deduction of withholdings for Column (c.) - Report construction outlays from all sources: i.e., bond proceeds, assessments, grants, etc. income taxes, employee contributions for Social Security or retirement EXPENDITURES BY PURPOSE AND TYPE CAPITAL OUTLAY PURPOSE Personal Operations & Services Maintenance Construction and, equip. & structures (a) (b) (C.) (d) **GOVERNMENTAL ADMINISTRATION** E23 E23 323 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). 404,470 103,834 0 7,807 2. Judicial and legal — All municipal court and court-related activities including juries, probate F25 325 officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16). 469,855 278,203 0 0 3. Central administration — City council, aldermen or commissioners, G29 mayor, manager, city clerk's office, recorder, planning, zoning, and personnel. 1,195,588 500,946 0 6.410 HEALTH AND WELFARE F79 79 79 4. Social services 0 0 0 0 5. Own hospitals - Construction and operation of hospitals by your E36 36 government. Nursing homes are to be reported in item 7. 0 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 0 0 0 7. Welfare institutions — Construction and operation of nursing homes and welfare 277 77 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 32 32 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 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 ayments to the State or county for highway purposes. Report interest on highway debt in item 22e. 827,999 3,716,219 615,661 207,737 10. Toll highways and facilities — Operation and maintenance of highways, roads E45 and bridges operated on fee or toll basis O 0 0 0 11. Municipal airports 154,419 403,300 0 0 12. Parking facilities — Municipal garages, parking lots, etc. and all G60 purchase and maintenance of meters (including on-street meters). 0 0 0 0 **PUBLIC SAFETY** E62 62 62 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). 6,049,076 970,418 0 497,526 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 5,063,859 473,471 0

PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued				
	EXPE	NDITURES BY	PURPOSE AI	ND TYPE
PURPOSE			CAPITA	L OUTLAY
PURPOSE	Personal Services	Operations &	NO. 100 1940	Purchase of
	Services	Maintenance	Construction	land, equip. & structures
	(a)	(b)	(c.)	(d)
PUBLIC SAFETY — Continued	E05	E05	F05	G06
15. Correction institutions — Operation of facilities for confinement, correction and rehabilition of adults or juveniles.				1
16. Other corrections — Probation and parole activities - But exclude	E04	E04	F04	G04
"lock up" operations (report in item 16).	o	0	0	0
17. 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				1
(including building inspection), except when related to major functions, such as health, natural resources, etc.	0			
AMBULANCE	E32	E32	F32	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				ł
courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	627,764	318,258	572,145	374,578
	E52	E52	F52	G52
20. Libraries — Include payments to nongovernmental libraries as well as libraries operated			1	
by the city. Aid to other governmental libraries should be excluded and reported in part III.	0	88,224	0	215,676
UTILITIES		1		
21. Gross expenditures for utility systems operated by your government. Exclude interest (report in				
item 19); also exclude utility contributions to the parent government and deduct the cost of				
providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	E91	E91	F91	G91
a. Water supply system	1,131,579	2,885,619	0	0
b. Electric power system				_
B. Lieutic power system	E93	E93	F93	G93
c. Gas supply system	0	0	0	0
	E94	E94	F94	G94
d. Transit	0	0	0	0
a Source and storm courses. Construction maintaneous and according to	E80	E80	F80	G80
 e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants 	1,330,760	610,542	o	_
f. Solid waste and landfill — The collection and disposal of garbage and landfill	E81	E81	F81	O G81
operations	606,378	722,811	0	0
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations,		Į.	1	
as well as general obligations.		191	1 1	
a. Water supply system		818,650		
		243\		
b. Electric power system		0		
C. Gas supply system		193		
C. Gas cappy Gystem		194		
d. Transit		o		
		189		
e. All interest not covered by items 19a through 19d ALL OTHER EXPENDITURES		87,923		
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.				- 1
are not anocated to the various departments.				
Do not include: (1) Payments for retirement of debt, (2) payments for purchase of				1
securities, (3) transfer between funds or agencies of your government, or (4) benefits and				
payments from distinct employee pension funds.				- 1
a. Housing and community development — Gross expenditure for urban renewal,	E50	E50	F50 C	350
slum clearance, municipal housing projets, and similar activities.	207,824	224,400	0	0
	E89	E89		389
b. Economic development (Industrial)	525,591	895,948	0	0
c. Civil defense			12022	689
or ordinations	E89	O E89	0	0
d. Cemetery operations and maintenance	168,747	22,776	0	20,510
				20,310
e. Miscellaneous commercial activities	0	0	0	0
Other — Specify f. General Gov't.	AND ARROST STREET	SAME AND STREET	81	689
11 October 10 10 10 10 10 10 10 10 10 10 10 10 10	923,284	388,467	0	251,648
g. Engineering	387,907	30,800	0	0
h. Equipment & Bldg Maint.	368,417	80,860	0	17,436
FORM SA&I 2643 (7-18-2011) SEE ACCOUNTANTS COMPILAT	LION REPORT			D 2

Part III INTERGOVERNMENTA	L EXPENDITURES	-							
basis — e.g., for hospital ca	made to other governments fire, highways, school tuition, (b) of part II.) Enter "None" if	or support, etc	c. (Such ame	our	its should be	excluded from	expenditure	l	
during the riscar year.	Type of recipient		T	di-		Type o	f recipient	Г	
Item	government(s) (County, State,	Amount	1			1	(County, State,	Amount	
item	school districts, etc.)	(Omit cents)	1	Ite	em	school di	stricts, etc.)	(Omit cents)	
	(a)	(b)					(a)	(b)	
1.		0	5.						
2.		0	6.						
3.		0	7.						
4.		0	8.						
Part IV SALARIES, WAGES, AN	D FORCE ACCOUNT		о.	_		A	mount (Omit c	ents)	
Report the total expenditure	for salaries and wages inclu	ıded in columi	n (a) of part	II, a	as	200	,	12,195,58	
well as any salaries and wa Part V DEBT OUTSTANDING,	ges paid on force account co	nstruction pro	jects. pecial obl	iaa	tions of all	agencies o	fvour	12,195,58	
	general city or town d			.3-		ugeneres o	, your		
1. Long term debt — Bonds, mortgage	es, etc., with an original term	of more than	one year iss	ue	d in the name	of your govern	ment or of		
particular agencies. Include revenue a assessments on property owners (colu	and nonguaranteed special a	assessment bo	onds payable	e so	olely from pled	dged earnings	or special		
guaranteed by your government if thes	se sources are insufficient (co	olumn (f))	5.00						
When an advance refunding has resul as retired in the year of defeasance ar	ted in a legal or an insubstan id should not be reported her	nce defeasand rein in subseq	e, the debt ruent vears.	ma	y be considere	ed extinguishe	d, reported		
,		om m oabooq	aoin youro.						
			Α	\M(OUNT, BY PU	RPOSE (Omit	cents)		
			BUBBBB		2011 1/515		A-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	ONG-TERM DEBT	
		Outstanding at beginning	DURING	1	SCAL YEAR	Outstanding total	Revene and	TANDING	
		of fiscal year	Issued		Retired	(a) plus (b)	nonguaranteed	Guaranteed	
		10000000000000000000000000000000000000	47,5-558,558	1		minus ©	bonds	bonds	
		(a)	(b)	_	©	(d)	(e)	(f)	
a. Sewer debt		19X 254,199	29X		39X 56,490	107 700	44X	41X	
b. Water supply system debt	***	19A	29A		39A	197,709	197,709	41A	
B. Water supply system debt		21,620,178 198	12,070,00 298	-	14,375,793 39B	19,314,385	19,314,385 448	418	
c. Electric power system debt		0		0	0	0	0	(
d. Gas supply system debt		190	29C	0	39C 0	0	44C	41C	
ga out supply system dobt		190	29D		39D		0	41D	
e. Transit		197	24T	0	0	0	0	O	
Industrial revenue and f. pollution control debt		0		0	0	0	44T 0	0	
		19X	29X	-	39X			41X	
g. All other purposes		6,725,657		┙	558,874	6,166,783	6,166,783	0	
Short-term (interest-bearing) de interest-bearing warrants, and other ob	ligations with a term of one y					Ar 61V	mount (Omit ce	ents)	
accounts payable and other noninteres a. Amount outstanding at begin									
						0 64V			
b. Amount outstanding at end of Part VI CASH AND INVESTMEN	an annual contract of the same	ISCAL YEAR	2	-				0	
Report separately for each o investments in Federal Gove all investments at carrying ve housing and industrial financ	emment, Federal agency, Sta alue. Include in the sinking fu sing loans. Exclude accounts	ate and local g und total any i s receivable, v	overnment, mortgages a value of real	and pro	d non-governr notes receiva perty, and all	mental securition ble held as off non-security a	es. Report sets to ssets.		
Assets obtained and held pu reported herein.	rsuant to an advance refundi	ing that result	s in a legal c	or ir	n-substance d	efeasance sho	ould not be		
Type of fund					Amou	nt at end of fise (Omit cents)	cal year		
1. Sinking funds — Reserves held for redemption of long-term debt. All cash held for statutory					W01	,			
sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.							1,987,497		
						W31			
Bond funds — Unexpended proceeds pending disbursement.	non sale of G.O. and reven	ue pona ISSUé	is field					0	
						W61			
3. All other funds except employee retiren	nent funds.							17,883,006	
I. Retirement systems — Single empl	oyer plans only							0	

Part VII AUDITOR INFORMATION					
NOTE — This report will not be considered complete un	nless an accor	mpanying "acco	untants comp	ilation report on financial	
statements included in certain prescripted forms" is atta in AR Section 300 of the AICPA Professional Standards	ched to the re in preparing	port. The muni- such compilation	cipality's audit n report.	or should follow the	
Auditor's firm name					A CONTRACTOR OF THE PARTY OF TH
Arledge & Associates, P.C.					
Adress — Number and street			Area	TELEPHONE Number	Extension
309 North Bryant City	State	ZIP Code	Code		
Edmond	ок	73034	405	348-0615	
Name of contact person/Email	I.D	··	AND 10 10 10 10 10 10 10 10 10 10 10 10 10		
LaDonna Sinning, CPA	LaDonn	a@JMACP	AS.COM		

IV98

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 Oklainoffia Statutes, Section 17-105.1 of the FTTTP equile that municipalities include information relating to air or its duty 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 2012 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.

4. Grants received for utilities (codes C91 to B91)

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