Agenda posted on the front door of City Hall and the bulletin board in the lobby of City Hall at 5:00 P.M., Friday, January 13, 2017. The City of Bethany encourages participation from all its citizens. If participation at any public meeting is not possible due to a disability, notification to the City Clerk at least 48 hours prior to the scheduled meeting is encouraged to make the necessary accommodations. The City may waive the 48 hour rule if signing is not the necessary accommodation.

AGENDA

BETHANY CITY COUNCIL

TUESDAY, JANUARY 17, 2017
7:30 P.M.

BETHANY CITY HALL
6700 NW 36TH ST, BETHANY, OKLAHOMA

Call to Order
Invocation
Flag Salute

1. Consent Docket:

   A. Approval of Minutes from the January 3, 2017 Regular Meeting.

   B. Approval of Claims: These claims have been found to be in order by staff and proper as to form and procedure and are recommended for payment. A copy of the Claims List is included in the agenda packet.

2. Call to the Public.

3. Presentation of 2016 Audit Report.

4. Consideration and approval of Ordinance No. 1926 amending the employee retirement system, defined benefit plan for city of Bethany, Oklahoma; providing retirement benefits for eligible employees of city of Bethany, Oklahoma; pertaining to the definition of employee; pertaining to determination of service for city manager; providing for repealer and severability; and declaring an emergency.

   A, Approval of Ordinance No. 1926 on reading by title only.
   B. Approval of Sections 1-4 of Ordinance No. 1926.
   C. Approval of Section 5 of Ordinance No. 1926, the emergency section.

5. Consideration and approval of Ordinance No. 1927 amending the employee retirement system, defined contribution plan for the city manager for the city of Bethany, Oklahoma; providing retirement benefits for eligible employees of the city of Bethany, Oklahoma; pertaining to plan design; providing for repealer and severability; and declaring an emergency.

A, Approval of Ordinance No. 1927 on reading by title only.
B. Approval of Sections 1-5 of Ordinance No. 1927.
C. Approval of Section 6 of Ordinance No. 1927, the emergency section.

6. Consideration and approval of amended joinder agreements for the defined benefit retirement plan and the city manager only defined contribution plan and authorizing the mayor to execute the joinder agreements.

7. City Attorney's Report.

8. City Manager's Report.

   A. Financial Report.

9. Council Members Announcements, Comments, and Proposals.

10. New Business.

11. Adjourn until February 7, 2017.

BETHANY PUBLIC WORKS AUTHORITY

1. Consent Docket:

   A. Approval of Minutes from the January 3, 2017 Regular Meeting.

   B. Approval of Claims: These claims have been found to be in order by staff and proper as to form and procedure and are recommended for payment. A copy of the Claims List is included in the agenda packet.

2. New Business.

3. Adjourn until February 7, 2017.

BETHANY HOSPITAL TRUST

1. Consent Docket:

   A. Approval of Minutes from the January 3, 2017 Regular Meeting.

   B. Approval of Claims: These claims have been found to be in order by staff and proper as to form and procedure and are recommended for payment. A copy of the Claims List is included in the agenda packet.

2. New Business.

3. Adjourn until February 7, 2017.

BETHANY DEVELOPMENT AUTHORITY

1. Consent Docket:

   A. Approval of Minutes from the January 3, 2017 Regular Meeting.

   B. Acceptance of Financial Report.

   C. Approval of Claims: These claims have been found to be in order by staff and proper as to form and procedure and are recommended for payment. A copy of the Claims List is included in the agenda packet.

2. New Business.

3. Adjourn until February 7, 2017.

Public Participation Note: The City Council and Staff of the City of Bethany strongly encourages the input and involvement of the citizens to help insure that the City government provides the highest level of services to meet the public needs and desires. If you have any concerns or comments about an agenda item, or any other issue, please contact the Mayor, your Ward Council Members or City Hall Staff. You may also contact the City Manager's office if you would like to have an item placed on a future agenda to address the Council as a whole. (Guidelines are available in Council Chambers and in City Hall Lobby.)

NOTICE: Agenda posted on the front door of City Hall and on the bulletin board in the lobby of City Hall at 5:00 P.M., Friday, December 30, 2016.

MINUTES

BETHANY CITY COUNCIL

TUESDAY, JANUARY 3, 2017

7:30 P.M.

MEMBERS PRESENT:	Bryan Taylor	Mayor
	Randy Luinstra	Councilmember
	Curtis Moore	Councilmember
	Kathi Holloway	Councilmember
	Arlita Harris	Councilmember
	John Herren	Councilmember
	Phill Shirey	Councilmember
	Jeff Knapp	Councilmember
OTHERS PRESENT:	David Davis	City Attorney
	Steve Katen	Public Works Director
	Jon Robinson	Finance Director
	Susan Tate	Secretary
	(See Roster)	

Mayor Taylor called the Bethany City Council meeting to order at 7:30 P.M.

The Invocation was given by Councilmember Holloway.

The Flag Salute was conducted by Mayor Taylor.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

A. Approval of Minutes from the December 20, 2016 Regular Meeting.
B. Authorize Mayor and City Attorney's signature on ODOT Sidewalk Grant Engineering Contract.
C. Acknowledge Receipt of ODEQ Permit to Construct 750 feet of water line for The children's Center Pediatric Rehab Hospital located at 6800 NW 39th Expressway.
D. Acceptance of Municipal Court Report.
E. Approval of Claims:
General Fund in the amount of $48,719.33
Public Safety Fund in the amount of $28,233.00
Library Go Bond Fund in the amount of $73,991.98
E-911 in the amount of $3,155.21

J.D. Cox, City Manager and Steve Katen, Public Works Director answered questions pertaining to Item B. of the consent docket.

Motion was made by Councilmember Luinstra, seconded by Councilmember Herren to approve the consent docket as submitted. Yes votes: Taylor, Luinstra, Moore, Holloway, Harris, Herren, Shirey, Knapp. Motion passed.

ITEM NO. 2 on the agenda was **SPECIAL PRESENTATION-SERVICE AWARDS.**

J.D. Cox, City Manager presented service awards to:
Jose Roman, Sanitation Department 15 years service
Michael Barber, Fire Department 25 years service.

ITEM NO. 3 on the agenda was **CALL TO THE PUBLIC.**

ITEM NO. 4 on the agenda was **APPROVAL OF CONSIDERATION OF AMENDMENTS TO RESOLUTION NO. 1426 PERTAINING TO THE APRIL 4, 2017 ELECTION TO FILL THE VACANCY IN WARD 3. (MAJORITY OF CITY COUNCIL MEMBERS MUST APPROVE THIS BEFORE CONSIDERATION OF THE AMENDED RESOLUTION).**

Motion was made by Councilmember Holloway, seconded by Councilmember Shirey to approve amendments to Resolution No. 1426 pertaining to the April 4, 2017 election to fill the vacancy in Ward 3. Yes votes: Luinstra, Moore, Holloway, Shirey, Knapp. No votes: Taylor, Harris, Herren. Motion passed.

ITEM NO. 5 on the agenda was **ADOPTION OF RESOLUTION NO. 1427 CALLING AND AUTHORIZING THE COUNTY ELECTION BOARD OF OKLAHOMA COUNTY TO HOLD A SPECIAL ELECTION ON APRIL 4, 2017 FOR ELECTION OF ONE COUNCILMEMBER FROM WARD 3 TO FILL A VACANT POSITION FOR A TERM EXPIRING 2019; ESTABLISHING THE FILING PERIOD FOR FILING FOR OFFICE OF COUNCILMEMBER WARD 3; AND PROVIDING FOR NOTICE OF ELECTION. (COUNCIL WILL DISCUSS AND ROLL CALL VOTE TO ESTABLISH FILING PERIOD).**

Motion was made by Councilmember Holloway, seconded by Councilmember Moore to adopt Resolution No. 1427 calling and authorizing the County Election Board of Oklahoma County to hold a special election on April 4, 2017 for election of one councilmember from Ward 3 to fill a vacant position for a term expiring 2019; establishing the filing period as February 22,23,24, 2016. Yes votes: Luinstra, Moore, Holloway, Shirey, Knapp. No votes: Taylor, Harris, Herren. Motion passed.

ITEM NO. 6 on the agenda was **CITY ATTORNEY'S REPORT.**

Nothing was presented.

ITEM NO. 7 on the agenda was **CITY MANAGER'S REPORT.**

J.D. Cox, City Manager presented the City Manager's Report.

ITEM NO. 8 on the agenda was **COUNCIL MEMBERS ANNOUNCEMENTS, COMMENTS, AND PROPOSALS.**

ITEM NO. 9 on the agenda was **NEW BUSINESS.**

ITEM NO. 10 on the agenda was **ADJOURN UNTIL JANUARY 17, 2017**

Mayor Taylor adjourned the Bethany City Council meeting at 7:57 P.M. until January 17, 2017.

_____ _____

MAYOR CITY CLERK

Agenda: 1/17/17
Item: Consent 1 (B)

BETHANY CITY COUNCIL

FROM: Jon Robinson
DATE: January 12, 2017
SUBJECT: Claims list for the January 17, 2017 City Council Meeting

BACKGROUND:

The claims list for approval for the January 17, 2017 Council meeting includes:

FUND	AMOUNT
General Fund	$122,780.62
Public Safety Fund	$3,713.90
EECBG Fund	$0.00
Local Law Enforcement Grant	$0.00
Capital Improvement Fund	$0.00
Juvenile Fund	$0.00
Cemetery Fund	$0.00
Library Go Bond Fund	$0.00
Municipal Court Fund	$17,339.25
E-911	$0.00
TOTAL	$143,833.97

RECOMMENDED ACTION:

1. Approve the claims as presented

PURCHASE ORDER CLAIM REGISTER

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: N/A		NON-DEPARTMENTAL				
17-22415	10-005216	PERDUE BRANDON FIELDER COLL	COLLECTIONS DECEMBER	1/2017	22415	4,066.54
					DEPARTMENT TOTAL:	4,066.54
DEPARTMENT: 01.0		MANAGEMENT				
17-22230	10-004417	MCLAIN-CHITWOOD OFFICE	PHONE STAND	1/2017	221916	32.89
17-22382	10-004417	MCLAIN-CHITWOOD OFFICE	WHITE BOARD/INK TONERS	1/2017	222118	770.35
17-22212	10-004540	THE OKLAHOMAN MEDIA COMPANY	ORDINANCE NO. 1925	1/2017	0001738275170101	58.80
17-22310	10-004540	THE OKLAHOMAN MEDIA COMPANY	RESOLUTION NO. 1427	1/2017	0001738275170108	196.00
17-22234	10-004640	NPELRA	2017 RENEWAL	1/2017	HARZMAN 32349-3	175.00
17-22288	10-004660	MOTHER NATURE'S INC.	PEST CONTROL	1/2017	917388	80.00
17-22400	10-004736	OPTIMUM MAINTENANCE	WINDOW CLEANING/JAN	1/2017	17330	60.00
17-22419	10-004790	HARVEY JANITORIAL SALES	JANITORIAL SUPPLIES	1/2017	102845	136.03
17-22331	10-005084	JAN-PRO CLEANING SYSTEMS	JANITORIAL SERVICE/OCT	1/2017	58158	750.00
17-22332	10-005084	JAN-PRO CLEANING SYSTEMS	JANITORIAL SERVICE/NOV	1/2017	58962	750.00
17-22333	10-005084	JAN-PRO CLEANING SYSTEMS	JANITORIAL SERVICE/JAN	1/2017	60638	750.00
17-22446	10-005156	COX COMMUNICATIONS INC.	PHONE & INTERNET SERVICE	1/2017	22446	1,272.35
17-22365	10-005310	CARD SERVICES/J.D. COX	STRAY DOG-NATHAN DONALD	1/2017	144145210105171674	26.48
17-22238	10-005312	CARD SERVICES/STEVE HARZMAN	CMAO 2017 WINTER CONF	1/2017	22238	335.00
17-22417	10-005312	CARD SERVICES/STEVE HARZMAN	WEB NETWORK SOLUTIONS	1/2017	723955477	99.90
17-21990	10-005327	DURHAM SURVEYING, INC.	BOUNDARY SURVEY	1/2017	4414	1,750.00
17-22318	10-005333	J.D. COX	MILAGE REIMBURSEMENT	1/2017	22318	149.04
17-22413	10-005336	CARD SERVICES/NIKKI GABBERT	BIGSTOCK MO SUBSRIPTION	1/2017	7547921	79.00
17-22407	10-0458	DAVID A DAVIS	BETH LIBRARY 7/15-12/16	1/2017	22407	8,992.50
17-22236	10-1054	OFFICE DEPOT	DRY ERASE, TAPE DISP	1/2017	2021016057	77.80
17-22470	10-1063	OG&E	MONTHLY SERVICE	1/2017	22470	989.99
17-22474	10-1068	ONG	MONTHLY SERVICE	1/2017	22474	458.29
17-22358	10-1530	THE TRIBUNE	JOB POSTING 12-15-16	1/2017	22358	56.64
17-22441	10-1622	WESTLAKE ACE HARDWARE	MISC. PURCHASES	1/2017	2133896	32.97
17-22398	10-2187	CHANCE TO CHANGE	EAP SERVICE	1/2017	22398	387.00
17-22406	10-2582	CMAO	AMP FEE	1/2017	22406	25.00
17-22194	10-3196	IMAGENET CONSULTING, LLC	HPT 3500 PLOTTER	1/2017	ARIN762845DMW	10,696.00
17-22408	10-3196	IMAGENET CONSULTING, LLC	LASERFICHE	1/2017	CNIN179148BMI	1,875.06
17-22235	10-3206	ASCAP	2017 LICENSE FEE	1/2017	100004593645	341.00
17-22404	10-4352	MCBRIDE CLINIC	PRE-EMPLOYMENT SCREEN	1/2017	16154	27.00
17-22334	10-4388	ISG TECHNOLOGY, LLC	MEDIA COMPUTER	1/2017	OK134539	75.00
					DEPARTMENT TOTAL:	31,505.09

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 02.0		FINANCE				
17-22403	10-004417	MCLAIN-CHITWOOD OFFICE	OFFICE SUPPLIES	1/2017	222116	62.96
17-22412	10-005016	RUSSELL & WILLIAMS CPA'S, P	CONSULTATION	1/2017	CONSULTING	2,000.00
17-22414	10-005016	RUSSELL & WILLIAMS CPA'S, P	ANNUAL AUDIT 2016	1/2017	2016 AUDIT	9,250.00
17-22207	10-1054	OFFICE DEPOT	FILE CABINET	1/2017	889335108001	248.84
17-22405	10-1715	TYLER TECHNOLOGIES	INSITE TRANSACTION FEES	1/2017	025-177713	5,560.00
17-22036	10-2369	STAN'S PLUMBING INC	WOMEN'S TOILET LOBBY	1/2017	26608	225.00
17-22399	10-2442	IMAGE WORKS OF OKLAHOMA	COMCOLOR MAINTENANCE	1/2017	427331176	173.33
17-22416	10-4009	ONESOURCE MANAGED SERVICES	COPIER MAINTENANCE	1/2017	682615	61.97
					DEPARTMENT TOTAL:	17,582.10
DEPARTMENT: 03.0		COURT				
17-22402	10-004417	MCLAIN-CHITWOOD OFFICE	OFFICE SUPPLIES	1/2017	222115	121.84
17-22447	10-005156	COX COMMUNICATIONS INC.	PHONE & INTERNET SERVICE	1/2017	22447	391.28
17-22328	10-005311	CARD SERVICES/STACI PECK	ALASKA AIRLINES	1/2017	0272130175440	413.20
17-22329	10-005311	CARD SERVICES/STACI PECK	BEST WESTERN HOTEL	1/2017	149263570	1,495.60
17-22330	10-0596	FUZZELL'S BUSINESS	COPIER MAINTENANCE	1/2017	MM47195	17.51
17-22472	10-1063	OG&E	MONTHLY SERVICE	1/2017	22472	383.76
17-22477	10-1068	ONG	MONTHLY SERVICE	1/2017	22477	113.89
17-22401	10-1715	TYLER TECHNOLOGIES	COURT NOTIFICATONS CALLS	1/2017	025-177923	370.00
17-22335	10-3342	JANI-KING OF OKLAHOMA, INC.	JANITORIAL SERVICE/JAN	1/2017	OKC01170224	408.25
17-22251	10-4342	BEST BUY BUSINESS ADV ACC	TELEVISION	1/2017	2587030	279.99
					DEPARTMENT TOTAL:	3,995.32
DEPARTMENT: 05.0		POLICE				
17-22165	10-004410	COLOSSUS, INC. DBA NTERACT	ANNUAL MAINTENANCE	1/2017	MN0000007338	4,486.73
17-22362	10-004459	TASER INTERNATIONAL	ASSURANCE PLAN PAYMENT	1/2017	SI1464553	1,850.00
17-21114	10-004660	MOTHER NATURE'S INC.	PEST CONTROL/JANUARY	1/2017	917294	60.00
17-21685	10-004681	RICOH USA, INC	MONTHLY MAINTENANCE	1/2017	5046381405	10.58
17-21607	10-004683	SPRINT SOLUTIONS, INC.	MONTHLY CHARGES	1/2017	509908011-058	1,300.00
17-21210	10-004763	ROBERTS ENTERPRISES, INC.	VEHICLE MAINTENANCE	1/2017	21210	287.93
17-21218	10-004763	ROBERTS ENTERPRISES, INC.	VEHICLE REPAIRS/SERVICES	1/2017	21218	1,120.72
17-21110	10-004789	TRADS, INC	DECEMBER CHARGES	1/2017	21110	37.25
17-22304	10-004886	AGAPE PET CLINIC	ADOPTION SVCS/DEC	1/2017	23446	321.00
17-21623	10-005072	DEVILLE PARK LAUNDRY	LAUNDRY SERVICES	1/2017	I161224222	75.00
17-21625	10-005072	DEVILLE PARK LAUNDRY	LAUNDRY SERVICES	1/2017	I161227224	20.00
17-21626	10-005072	DEVILLE PARK LAUNDRY	LAUNDRY SERVICES	1/2017	I170109225	66.25
17-22206	10-005113	SOLUTIONS II, INC.	SERVER MAINTENANCE	1/2017	40023	2,584.38
17-22446	10-005156	COX COMMUNICATIONS INC.	PHONE & INTERNET SERVICE	1/2017	22446	220.19
17-22387	10-005190	FBI-LEEDA	TRAINING/OREFICE	1/2017	200004093	650.00
17-21518	10-005227	WELLS FARGO VENDOR	MONTHLY COPIER RENT	1/2017	98057026	40.15
17-22317	10-005293	THAROL BRITAIN OXLEY	TUITION REIMBURSEMENT	1/2017	22317	593.40
17-22316	10-005334	MATTHEW BRANSCUM	TUITION REIMBURSEMENT	1/2017	22316	576.00
17-22363	10-005335	FBINAA	ANNUAL FBINAA DUES/REID	1/2017	22363	85.00
17-22364	10-005335	FBINAA	ANNUAL FBINAA DUES/COLE	1/2017	22364	85.00
17-22450	10-005338	KIEL PEPPER	CLOTHING REIMBURSEMENT	1/2017	22450	152.05
17-21172	10-0465	OK DEPT OF PUBLIC SAFETY	MONTHLY OLETS USER FEE	1/2017	04-1703860	350.00

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 05.0		POLICE				
17-22195	10-1054	OFFICE DEPOT	DOOR NAMEPLATE	1/2017	888948088001	10.79
17-22196	10-1054	OFFICE DEPOT	OFFICE SUPPLIES	1/2017	888949056001	88.81
17-22202	10-1054	OFFICE DEPOT	COMPUTER SOFTWARE	1/2017	889237967001	229.99
17-22214	10-1054	OFFICE DEPOT	OFFICE SUPPLIES	1/2017	889510955001	108.60
17-20840	10-1061	O.A.C.A.	TRAINING/TROWBRIDGE	1/2017	32	175.00
17-22472	10-1063	OG&E	MONTHLY SERVICE	1/2017	22472	1,179.41
17-22477	10-1068	ONG	MONTHLY SERVICE	1/2017	22477	362.66
17-21536	10-1161	CRITICAL COMM	PAGER RENTAL/AIRTIME FEES	1/2017	21536	13.85
17-19931	10-1210	BETHANY DRY CLEANERS	UNIFORM CLEANING	1/2017	19931	355.00
17-21188	10-1501	T & W TIRE LLC	TIRE SERVICES	1/2017	5750855	258.00
17-21189	10-1501	T & W TIRE LLC	(1) NEW TIRE/HARDING	1/2017	5764001	162.73
17-21190	10-1501	T & W TIRE LLC	(1) NEW TIRE/LAMBAKIS	1/2017	5767040	167.82
17-22441	10-1622	WESTLAKE ACE HARDWARE	MISC. PURCHASES	1/2017	2133896	27.96
17-20715	10-1726	BETHANY COUNTRY STORE	ANIMAL WELFARE SUPPLIES	1/2017	192187	119.92
17-21637	10-2194	TOTAL RADIO INC	MAINTENANCE CONTRACT	1/2017	80000483	126.20
17-21117	10-2276	EUREKA WATER COMPANY	COOK/COLD RENTAL - JAN	1/2017	0549499	5.00
17-21120	10-2276	EUREKA WATER COMPANY	JANUARY COLD RENTAL	1/2017	0549094	9.00
17-21124	10-2276	EUREKA WATER COMPANY	BOTTLED WATER/SHELTER	1/2017	13516066	20.85
17-22297	10-2276	EUREKA WATER COMPANY	BOTTLED WATER/SHELTER	1/2017	13639816	13.95
17-21544	10-2442	IMAGE WORKS OF OKLAHOMA	MONTHLY MAINTENANCE	1/2017	427331129	170.80
17-20063	10-2697	AUTOZONE	VEHICLE SUPPLIES	1/2017	0501537292	43.85
17-22309	10-2703	OKLAHOMA BODY WORKS INC	INSURANCE DEDUCTIBLE	1/2017	17330	165.40
17-21645	10-3084	UTILITY DATA SERVICES, INC.	DECEMBER CHARGES	1/2017	122016-02793	12.50
17-21462	10-3342	JANI-KING OF OKLAHOMA, INC.	JANITORIAL SVCS/JANUARY	1/2017	OKC01170223	1,360.81
17-21105	10-3457	SAM'S CLUB/SYNCHRONY BANK	PRINTER TONER	1/2017	000413	99.96
17-21108	10-3457	SAM'S CLUB/SYNCHRONY BANK	JANITORIAL SUPPLIES	1/2017	21108	290.09
17-22320	10-3457	SAM'S CLUB/SYNCHRONY BANK	INTEREST CHARGES	1/2017	22320	9.56
17-21935	10-3764	7-ELEVEN STORE #58	MOTOR PATROL FUEL	1/2017	21935	12.00
17-20227	10-3781	THE MAIL DROP INC./PD	POSTAGE/MAILING SERVICES	1/2017	20507	19.04
17-22043	10-4061	OGIA	TRAINING/FLENER	1/2017	TR-2017-15	50.00
17-21729	10-4088	HOMELAND/CASH SAVER	PRISONER MEALS/SUPPLIES	1/2017	479111	73.48
17-21730	10-4088	HOMELAND/CASH SAVER	PRISONER MEALS/SUPPLIES	1/2017	479112	119.15
17-22203	10-4388	ISG TECHNOLOGY, LLC	DESKTOP COMPUTER	1/2017	OK-INV0011795	659.00
					DEPARTMENT TOTAL:	21,492.81

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 06.0		FIRE				
17-22393	10-004889	GUARANTEED PEST SERVICE	PEST CONTROL NOVEMBER	1/2017	31612091	45.00
17-22370	10-004985	B & B ELECTRIC	ELECT. WORK EXERCISE ROOM	1/2017	12836	2,024.28
17-22448	10-005156	COX COMMUNICATIONS INC.	PHONE & INTERNET SERVICE	1/2017	22448	356.80
17-22367	10-0336	CASCO INDUSTRIES	HOSE EQUIPMENT	1/2017	855292	125.10
17-22373	10-0336	CASCO INDUSTRIES	LOGAN WILLIAMS STRUCTURAL	1/2017	176491	350.00
17-22392	10-0395	CINTAS CORP	RAG & RUG SVC NOV,DEC,JAN	1/2017	64675281	161.70
17-22374	10-0580	FIRE SVC TRAINING OSU	RUSSELL & WHITFIELD	1/2017	61967	600.00
17-22471	10-1063	OG&E	MONTHLY SERVICE	1/2017	22471	102.84
17-22476	10-1068	ONG	MONTHLY SERVICE	1/2017	22476	580.66
17-22375	10-1132	OKLAHOMA STATE DEPARTMENT	OEMS LICENSE RENEWAL	1/2017	22375	20.00
17-22391	10-1210	BETHANY DRY CLEANERS	UNIFORM CLEANING	1/2017	22391	359.00
17-22441	10-1622	WESTLAKE ACE HARDWARE	MISC. PURCHASES	1/2017	2133896	101.67
17-22371	10-2109	INTEGRIS EMPLOYEE HEALTH	PENSION PHYSICAL	1/2017	2016-22198	475.00
17-22418	10-3655	EMSA	EMSA SUBSIDY	1/2017	22418	14,177.00
17-22372	10-4279	C.O.P.S. PRODUCTS LLC	UNIFORMS LOGAN WILLIAMS	1/2017	20161893	286.19
					DEPARTMENT TOTAL:	19,765.24
DEPARTMENT: 07.0		COMMUNITY DEV				
17-22163	10-004411	DUSTIN NICHOLS	PEARSON VUE TRAINING	1/2017	22163	199.00
17-22198	10-004417	MCLAIN-CHITWOOD OFFICE	PRINTER CARTRIDGE	1/2017	221859	83.99
17-22162	10-005242	CARD SERVICES/JON ROBINSON	RESI PLB LIC EXAM	1/2017	22162	199.00
17-22279	10-005242	CARD SERVICES/JON ROBINSON	TURBO TABS	1/2017	240124	73.25
17-22416	10-4009	ONESOURCE MANAGED SERVICES	COPIER MAINTENANCE	1/2017	682615	61.98
					DEPARTMENT TOTAL:	617.22
DEPARTMENT: 08.1		PUBLIC WORKS - ADMIN				
17-21861	10-004535	STANDLEY SYSTEMS	COPIER SVC 11/20-20/20/16	1/2017	675700	52.82
17-22473	10-1068	ONG	MONTHLY SERVICE	1/2017	22473	1,155.34
17-22141	10-4293	SAM'S CLUB/GECRB	BREAKROOM SUPPLIES	1/2017	22141	133.22
					DEPARTMENT TOTAL:	1,341.38

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 08.2		PUBLIC WORKS - STREETS				
17-22269	10-005005	BRONCO POWER EQUIPMENT	GASLINE FOR WEEDEATER	1/2017	123917	5.20
17-22145	10-005246	TRACTOR SUPPLY CO.	HEATER FOR STREET DPT.	1/2017	1016654	299.99
17-22258	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64692370	41.76
17-22259	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64694863	41.76
17-22268	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64697432	41.76
17-22171	10-0609	BOBCAT OF OKLAHOMA CITY	JACKHAMMER FOR BOBCAT	1/2017	P39678	556.72
17-22260	10-0609	BOBCAT OF OKLAHOMA CITY	BOBCAT AIR FILTER	1/2017	P39804	121.46
17-22150	10-0694	HASKELL LEMON CONST CO	3 TON ASPHALT	1/2017	01-1003-15937	203.52
17-22270	10-0722	HUNZICKER BROTHERS	BULBS FOR STREET DEPT	1/2017	S1813482.001	60.00
17-22144	10-0890	LUTHER SIGN CO	STOP SIGNS	1/2017	10941	441.33
17-22173	10-0890	LUTHER SIGN CO	STREET MARKERS	1/2017	10943	474.65
17-22174	10-0890	LUTHER SIGN CO	STOP SIGNS	1/2017	10945	437.40
17-22184	10-0890	LUTHER SIGN CO	SPEED LIMIT SIGNS	1/2017	10946	483.20
17-22256	10-0890	LUTHER SIGN CO	STREET MARKERS	1/2017	10947	491.68
17-22464	10-1063	OG&E	MONTHLY SERVICE	1/2017	22464	9,140.43
17-22273	10-1589	VOSS LIGHTING	FLUORESCENT LIGHTS	1/2017	30159462-00	67.50
17-22441	10-1622	WESTLAKE ACE HARDWARE	MISC. PURCHASES	1/2017	2133896	82.28
					DEPARTMENT TOTAL:	12,990.64
DEPARTMENT: 08.4		PUBLIC WORKS - MAINT				
17-22409	10-0006	A WELDORS SUPPLY	DEMURRAGE DECEMBER	1/2017	225330	4.96
17-22175	10-0225	GENUINE PARTS	SHOP SUPPLIES	1/2017	105669	104.09
17-22263	10-0225	GENUINE PARTS	SHOP SUPPLIES	1/2017	106534	27.96
17-22068	10-3991	BLANCHARD'S TREE SVC	TREE WORK - CITY HALL	1/2017	22068	6,250.00
					DEPARTMENT TOTAL:	6,387.01
DEPARTMENT: 08.5		PUBLIC WORKS - PARKS				
17-22409	10-0006	A WELDORS SUPPLY	DEMURRAGE DECEMBER	1/2017	225330	4.96
17-22349	10-004953	JOHN DEERE	SPRAYER NOZZLES	1/2017	92778089	16.98
17-21976	10-004985	B & B ELECTRIC	ELECTRIC BOX - CITY HALL	1/2017	12854	188.03
17-21712	10-0051	AMERICAN SUPPLY COMPANY	GLOBE FOR CITY HALL	1/2017	17-21712	325.00
17-22258	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64692369	46.45
17-22259	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64694862	59.95
17-22268	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64697431	46.45
17-22271	10-0722	HUNZICKER BROTHERS	PARK DEPT BULBS	1/2017	S1813476.001	79.15
17-22464	10-1063	OG&E	MONTHLY SERVICE	1/2017	22464	658.89
17-22473	10-1068	ONG	MONTHLY SERVICE	1/2017	22473	26.84
17-22441	10-1622	WESTLAKE ACE HARDWARE	MISC. PURCHASES	1/2017	2133896	208.25
17-22343	10-1936	SSS FENCE INC	FENCE FOR RIVERSIDE PARK	1/2017	5574	398.98
17-22336	10-2123	HOME DEPOT CREDIT SVCS	STOCKADE FENCE SLATS	1/2017	4011949	21.36
17-21886	10-2895	CHAPPELL SUPPLY	REPAIR SPRAYER	1/2017	33437S-IN	460.98
17-22065	10-3991	BLANCHARD'S TREE SVC	TREE REMOVAL-PENIEL PARK	1/2017	22065	495.00
					DEPARTMENT TOTAL:	3,037.27
					FUND TOTAL:	122,780.62

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 99.0		NON-DEPARTMENTAL				
17-21509	10-004685	SALTUS TECHNOLOGIES, LLC	DIGITICKET LICENSE FEES	1/2017	1612-50	2,300.00
17-22291	10-004973	BMW MOTORCYCLES OF OKC	SHOEI MOTORCYCLE HELMET	1/2017	25116	683.99
17-22296	10-005066	MICROAGE	WATERPROOF KEYBOARDS	1/2017	600496810	389.01
17-21437	10-005125	ELKHART PLASTICS, INC.	SUV CARGO CADDY	1/2017	01-407943	340.90
					DEPARTMENT TOTAL:	3,713.90
					FUND TOTAL:	3,713.90

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: N/A		NON-DEPARTMENTAL				
17-22285	10-1869	CLEET	CLEET	1/2017	22285	3,728.92
17-22286	10-1970	OSBI	AFIS FEES DEC. 2016	1/2017	22286	2,119.44
17-22287	10-1970	OSBI	FORENSIC FEES DEC. 2016	1/2017	22287	1,788.85
17-22394	10-1970	OSBI	AFIS FEES SEPTEMBER	1/2017	22394	2,188.63
17-22395	10-1970	OSBI	FORENSIC FEES SEPTEMBER	1/2017	22395	1,984.07
17-22396	10-1970	OSBI	AFIS FEES OCTOBER	1/2017	22396	2,951.75
17-22397	10-1970	OSBI	FORENSIC FEES OCTOBER	1/2017	22397	2,577.59
					DEPARTMENT TOTAL:	17,339.25
					FUND TOTAL:	17,339.25

AGENDA: 01/17/2017
ITEM: 3

The City of Bethany, Oklahoma

Financial Statements
For the Year Ended June 30, 2016

WITH INDEPENDENT AUDITOR'S REPORT

THE CITY OF BETHANY

IN GOD WE TRUST

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THE CITY OF BETHANY

Build a better Bethany

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OKLAHOMA

IN GOD WE TRUST

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INDEPENDENT AUDITOR'S REPORT

To the City Council
City of Bethany, Oklahoma

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bethany, Oklahoma, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the City of Bethany, Oklahoma's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements, The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Bethany, Oklahoma, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management discussion and analysis, budget to actual schedules and historical pension information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the pension information on pages 38-41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The combining financial statements – other governmental funds on page 37 to 38 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2016, on our consideration of the City of Bethany, Oklahoma's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Bethany, Oklahoma's internal control over financial reporting and compliance.

Lowell & Williams CPAs, PC

Oklahoma City, Oklahoma
December 22, 2016

City of Bethany, Oklahoma
Statement of Net Position
June 30, 2016

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents - Unrestricted	13,281,897	4,726,498	18,008,395
Cash and Cash Equivalents - Restricted	-	3,990,365	3,990,365
Investments - Unrestricted	471,652	4,599,685	5,071,337
Receivables (net of allowance for uncollectibles)	995,397	727,892	1,723,289
Interest Receivable	27,467	-	27,467
Lease Settlement Receivable	-	1,770,537	1,770,537
Net capital assets	5,340,987	28,211,757	33,552,744
Total assets	$ 20,117,400	$ 44,026,734	$ 64,144,134
DEFERRED OUTFLOWS OF RESOURCES			
Related to Defined Benefit Pension Plans	$ 2,409,605	$ -	$ 2,409,605
LIABILITIES			
Accounts Payable	324,704	254,722	579,426
Accrued Salaries and Related Taxes	55,664	18,146	73,810
Compensated Absences - Current Portion	128,506	32,127	160,633
Interest Payable	17,630	121,651	139,281
Current portion long term debt	-	1,218,098	1,218,098
Customer Deposits	-	349,355	349,355
Compensated Absences - Non Current Portion	509,516	133,016	642,532
Pension Benefit Liability	5,078,611	-	5,078,611
Long Term Liabilities	8,359,144	15,192,216	23,551,360
Total liabilities	$ 14,473,775	$ 17,319,331	$ 31,793,106
DEFERRED INFLOWS OF RESOURCES			
Related to Defined Benefit Pension Plans	$ 3,032,164	$ -	$ 3,032,164
NET POSITION			
Invested in capital assets, net of related debt	5,340,987	11,801,443	17,142,430
Restricted	-	3,990,365	3,990,365
Unrestricted	(319,921)	10,915,595	10,595,674
Total net position	$ 5,021,066	$ 26,707,403	$ 31,728,469

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Activities
For the Year Ending June 30, 2016

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Position Primary Government: Business-Type Activities	Total
Primary government						
Governmental activities:						
General Government	2,971,427	870,355	-	(2,101,072)	-	(2,101,072)
Public Safety	6,129,215	1,550,210	-	(4,579,005)	-	(4,579,005)
Highway and Streets	751,231	184,192	-	(567,039)	-	(567,039)
Culture and Recreation	1,242,736	81,710	-	(1,161,026)	-	(1,161,026)
Economic Development	2,672	-	-	(2,672)	-	(2,672)
Total governmental activities	11,097,281	2,686,467	-	(8,410,814)	-	(8,410,814)
Business-type activities						
Water department	3,614,568	3,619,102	-	-	4,534	4,534
Sewer department	2,282,409	2,233,912	-	-	(48,497)	(48,497)
Garbage department	1,538,806	2,270,752	-	-	731,946	731,946
Hospital	478,717	115,334	-	-	(363,383)	(363,383)
Total business-type activities	7,914,500	8,239,100	-	-	324,600	324,600
Total primary government	$ 19,011,781	$ 10,925,567	$ -	$ (8,410,814)	$ 324,600	$ (8,086,214)
General revenues:						
Taxes:						
Sales taxes				4,795,177	-	4,795,177
Other taxes				1,216,523	-	1,216,523
On Behalf Payments				623,755	-	623,755
Interest income				17,166	86,215	103,381
Transfers in/out				1,750,257	(1,750,258)	(1)
Total general revenues				8,402,878	(1,664,043)	6,738,835
Change in net position				(7,936)	(1,339,443)	(1,347,379)
Net position - beginning				5,029,002	28,046,846	33,075,848
Net position - ending				$ 5,021,066	$ 26,707,403	$ 31,728,469

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Balance Sheet
Governmental Funds
June 30, 2016

	General Fund	Capital Improvement	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash in bank	3,243,944	815,581	9,222,372	13,281,897
Investments	234,050	237,602	-	471,652
Accounts Receivable (Net of Allowances)	991,814	-	3,583	995,397
Interest Receivable	-	-	27,467	27,467
Total assets	$ 4,469,808	$ 1,053,183	$ 9,253,422	$ 14,776,413
LIABILITIES				
Accounts payable	153,634	31,866	156,834	342,334
Accrued Salaries and Related Taxes	55,664	-	-	55,664
Total liabilities	209,298	31,866	156,834	397,998
FUND BALANCES				
Unassigned	4,260,510	1,021,317	9,096,588	14,378,415
Total fund balances	4,260,510	1,021,317	9,096,588	14,378,415
Total liabilities and fund balances	$ 4,469,808	$ 1,053,183	$ 9,253,422	$ 14,776,413

Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities June 30, 2016

Total Governmental Fund Balances	$ 14,378,415
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	5,340,987
Amounts related to pensions are applicable to future periods and therefore, are not reported in the funds	
Pension benefit liability	(5,078,611)
Deferred pension outflow	2,409,605
Deferred pension inflow	(3,032,164)
Long-term liabilities, including compensated absences are not due and payable in the current period and therefore are not reported in the funds.	(8,997,166)
Net Position of Governmental Activities	$ 5,021,066

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2016

	General Fund	Capital Improvement	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	5,976,115	-	4,710	5,980,825
Interest	15,168	1,998	-	17,166
Licenses and Permits	166,588	-	-	166,588
Intergovernmental	215,062	-	-	215,062
Charges for Services	506,411	-	75,700	582,111
Fines and Court Costs	1,155,660	-	-	1,155,660
Other	258,820	102,520	236,581	597,921
Total revenues	8,293,824	104,518	316,991	8,715,333
Expenditures:				
General Government	1,321,136	1,392,964	-	2,714,100
Public Safety	5,950,757	-	453,290	6,404,047
Highways and Streets	673,331	-	-	673,331
Culture and Recreation	1,110,512	-	29,155	1,139,667
Capital Outlay	-	-	85,916	85,916
Total expenditures	9,055,736	1,392,964	568,361	11,017,061
Excess revenues over (under) expenditures before other sources (uses)	(761,912)	(1,288,446)	(251,370)	(2,301,728)
Other sources (uses)				
Capital Financing	-	-	8,359,144	(8,359,144)
Transfers in/out	1,487,429	292,086	(29,258)	1,750,257
Excess revenues over (under) expenditures after other sources (uses)	725,517	(996,360)	8,078,516	7,807,673
Fund balances at beginning of year	3,534,997	2,017,676	1,018,069	6,570,742
Fund balances at end of year	$ 4,260,514	$ 1,021,316	$ 9,096,585	$ 14,378,415

Reconciliation of Statement of Revenues, Expenditures and Changes in Fund Balances of Governmnetal Funds to the Statement of Activities for the Year Ended June 30, 2016

Net change in fund balances-total government funds	$ 7,807,673
Purchase of fixed assets recorded as an expense in the fund financial statements but recorded as an addition to fixed assets in the government wide statements	85,916
financial statements but are recorded as a liability in the government wide financial statements.	(8,359,144)
Expenses recorded in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the government fund financial statements: Net changes in Accrued Compensated Absences	374,972
On-behalf payments made by the State of Oklahoma for the benefit of police and fire pension plans are presented in the government wide statements but not in the fund financial statements.	623,755
Depreciation expense recorded in the government wide financial statements but not recorded in the fund financial statements	(541,108)
Change in net position of governmental activities	$ (7,936)

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Net Position
Proprietary Funds
June 30, 2016

	Enterprise Funds		
	Bethany Public Works Authority	Bethany Hospital Trust	Totals
ASSETS			
Cash and Cash Equivalents - Unrestricted	2,822,760	1,903,738	4,726,498
Cash and Cash Equivalents - Restricted	3,990,365	-	3,990,365
Investments - Unrestricted	3,838,252	761,433	4,599,685
Receivables (net of allowance for uncollectibles)	727,892	-	727,892
Lease Settlement Receivable	-	1,770,537	1,770,537
Net capital assets	24,468,564	3,743,193	28,211,757
Total assets	$ 35,847,833	$ 8,178,901	$ 44,026,734
LIABILITIES			
Accounts Payable	254,722	-	254,722
Accrued Salaries and Related Taxes	18,146	-	18,146
Interest Payable	121,651	-	121,651
Current portion long term debt	1,218,098	-	1,218,098
Customer Deposits	349,355	-	349,355
Compensated Absences - Non Current Portion	165,143	-	165,143
Long Term Liabilities	13,625,702	1,566,514	15,192,216
Total liabilities	15,752,817	1,566,514	17,319,331
NET POSITION			
Invested in capital assets, net of related debt	9,624,764	2,176,679	11,801,443
Restricted	3,990,365	-	3,990,365
Unrestricted	6,479,887	4,435,708	10,915,595
Total net position	20,095,016	6,612,387	26,707,403
Total liabilities and net position	$ 35,847,833	$ 8,178,901	$ 44,026,734

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Fund Type
For the Year Ended June 30, 2016

	Enterprise Funds		
	Bethany Public Works Authority	Bethany Hospital Trust	Totals
Operating Revenues:			
Water sales	$ 3,619,102	-	3,619,102
Sewer fees	2,233,912	-	2,233,912
Garbage fees	2,270,752	-	2,270,752
Hospital Lease	-	115,334	115,334
Total operating revenues	8,123,766	115,334	8,239,100
Operating Expenses:			
Water department	3,374,756	-	3,374,756
Sewer department	2,115,069	-	2,115,069
Garbage department	1,538,806	-	1,538,806
Hospital	-	478,717	478,717
Total operating expenses	7,028,631	478,717	7,507,348
Operating income (loss)	1,095,135	(363,383)	731,752
Non-operating revenues (expenses):			
Interest income	46,043	40,172	86,215
Interest Expense	(407,152)	-	(407,152)
Net non-operating revenues (expenses)	(361,109)	40,172	(320,937)
Change in net position before transfers	734,026	(323,211)	410,815
Transfers in/out	(1,750,258)	-	(1,750,258)
Change in net position after transfers	(1,016,232)	(323,211)	(1,339,443)
Net position at beginning of year	21,111,248	6,935,598	28,046,846
Net position at end of year	$ 20,095,016	$ 6,612,387	$ 26,707,403

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Cash Flows - Proprietary Fund
For the Year Ending June 30, 2016

	Enterprise Funds		
	Bethany Public Works Authority	Bethany Hospital Trust	Totals
Cash flows from operating activities			
Cash received from customers	8,074,660	-	8,074,660
Cash received from hosptial rental activities	-	263,311	263,311
Cash (paid) received for meter deposits	17,640	-	17,640
Cash paid to employees	(2,125,863)	-	(2,125,863)
Cash paid to suppliers	(4,251,136)	(266,131)	(4,517,267)
Net cash provided by operating activities	1,715,301	(2,820)	1,712,481
Cash flows from noncapital financing activities			
Due from other funds	160,526		160,526
Transfers to other funds	(1,750,258)	-	(1,750,258)
Net cash used provided (used) by noncaptial financing activities	(1,589,732)	-	(1,589,732)
Cash flows from capital and related financing activities			
Purchase of fixed assets	(904,165)	(169,904)	(1,074,069)
Disposal of fixed assets	-	(172,288)	(172,288)
Interest paid on capital debt	(432,949)		(432,949)
Principal paid on capital debt	(978,957)	-	(978,957)
Net cash provided (used) for capital and related financing activities	(2,316,071)	(342,192)	(2,658,263)
Cash flows from investing activities			
Proceeds from liquidation or purchase of investments	(1,887,929)	85,854	(1,802,075)
Interest on investments	46,046	-	46,046
Net cash provided (used) by investing activities	(1,841,883)	85,854	(1,756,029)
Net increase (decrease) in cash and cash equivalents	(4,032,385)	(259,158)	(4,291,543)
Cash and cash equivalents at beginning of year	10,845,510	2,162,896	13,008,406
Cash and cash equivalents at end of year	$ 6,813,125	$ 1,903,738	$ 8,716,863
Reconcilation of Cash and Cash Equivalents			
Cash and Cash Equivalents - Unrestricted	2,822,760	1,903,738	4,726,498
Cash and Cash Equivalents - Restricted	3,990,365	-	3,990,365
Total Cash and Cash Eqivalents	$ 6,813,125	$ 1,903,738	$ 8,716,863

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Cash Flows - Proprietary Fund
For the Year Ending June 30, 2016

Reconcilation of Cash and Changes in Fund Net Assets

Operating income (loss)	1,095,135	(323,211)	771,924
Adjustment to reconcile net operating income (loss) to net cash provided (used) by operating activities			
Depreciation expense	929,840	220,532	1,150,372
(Increase) decrease in accounts receivable	(49,106)	18,270	(30,836)
(Increase) decrease in interest receivable	-	89,535	89,535
(Increase) decrease in prepaid expenses	5,000		5,000
Increase (decrease) in accounts payable	(316,380)	(7,946)	324,326
Increase (decrease) in accrued salaries, taxes and benefits	4,538		4,538
Increase (decrease) in meter deposit liability	17,640		17,640
Increase (decrease) in compensated absences	28,635	-	(28,635)
Net cash provided (used) by operating activities	$ 1,715,302	$ (2,820)	$ 1,712,482

The accompanying notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2016

ASSETS		
Cash and Cash Equivalents		294,871
Total Assets	$	294,871
LIABILITIES		
Due to Depositors and Others		294,871
Total Liabilities	$	294,871

The notes are an integral part of these financial statements

City of Bethany, Oklahoma
Statementof Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year Ending June 30, 2016

Cash and Cash Equivalents, Beginning		94,404
Additions		300,640
Deductions		(100,173)
Cash and Cash Equivalents, Ending	$	294,871
Liabilities, Beginning		94,404
Additions		300,640
Deductions		(100,173)
Liabilities, Ending	$	294,871

The notes are an integrall part of these financial statements

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1.A. FINANCIAL REPORTING ENTITY

The City of Bethany, Oklahoma, (the City) is a charter city operating under a Council-Manager form of government authorized by the charter and Title 11 of the Oklahoma statutes. The governing body of the City is the City Council comprised of five elected members. The appointed City Manager is the administrative head of the City.

The accompanying financial statements present the City of Bethany and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government. There were no discretely presented component units.

Blended Component Unit
The City has two blended component units.

The Bethany Hospital Trust is a public trust created to provide health care and health care financing services to the community and surrounding area. The Council members of the City serve in ex-officio positions on the Board of Trustees for the Trust. It is included as an enterprise fund of the City.

The Bethany Public Works Authority is a public trust created for the purpose of furnishing various forms of public and municipal services within and without the boundaries of the City. The City Council members are trustees of the Authority. It is included as an enterprise fund of the City.

Related Organizations
The Bethany Public Works Authority and Warr Acres Public Works Authority contract with the Bethany-Warr Acres Public Works Authority (BWA-PWA) for the provision of sewer treatment services for the two cities. The Cities of Bethany and Warr Acres jointly govern the authority. The governments do not exercise specific control over budgeting and financing the authority's activities, and do not have a specific equity interest in the assets. Accordingly, the financial statements of the Bethany-Warr Acres Public Works Authority are not included with this report as a component unit.

1.B. BASIS OF PRESENTATION

Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities,* which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

The government-wide financial statements of the City are prepared on a modified cash basis of accounting. Under this basis, cash receipts are recognized as revenue at the date of receipt and cash payments are recognized as expenditures at date of payment with the following modifications:

- Capital assets are recorded as assets when purchased and related depreciation is recorded.
- Long-term debt is recorded when incurred.
- Employee withholding taxes that have not been deposited with the IRS but relate to compensation paid are recorded as liabilities.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in each fund-type financial statements.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. The modified cash basis of accounting is used. However, the governmental funds focus on a current financial resources measurement thus capital assets and debt is not recorded.

The City reports the following major government funds:

General Fund - is the Government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Improvement Fund – was established by a vote of the citizens and City ordinance to account for a limited purpose sales tax designated for capital improvements in the City of Bethany.

Nonmajor Governmental Funds consist of the Public Safety Fund, Library GO Fund, Parks and Streets Fund, Debt Service Fund, Juvenile Fund, Cemetery Fund, Utility Assistance Fund and Bethany Development Authority.

The City reports the Bethany Public Works Authority (BPWA) and Bethany Hospital Trust Fund (BHT) as a major proprietary funds.

BPWA accounts for transactions relating to water, wastewater, and sanitation, utilities construction, contracting, debt, and other matters requiring commitment for more than one fiscal year.

BHT accounts for transactions relating to the Bethany Hospital building and related improvements, contracting, debt, and other matters requiring commitment for more than one fiscal year.

1.C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

On the government-wide Statement of Net Position and the Statement of Activities both governmental and business-like activities are presented using the current financial resources measurement focus as defined in item b. below.

In the fund financial statements, the "current financial resources" measurement focus or the "economic resources" measurement focus is used as appropriate:

a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with their activities are reported. Proprietary fund equity is classified as net position.

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities both governmental and business-type activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter (within 60 days of period end) to pay current liabilities. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed. The City has the option to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The City has elected not to apply FASB pronouncements issued after the applicable date.

1.D. FINANCIAL POSITION

CASH AND CASH EQUIVALENTS

For the purpose of financial reporting, cash and cash equivalents includes all demand and savings accounts and certificates of deposit or short-term investments with an original maturity of three months or less. Trust account investments in open-ended mutual fund shares are also considered cash equivalents.

RESTRICTED CASH

Restricted cash consists of monies held for debt service and capital projects, $3,641,010 and water meter deposits of $349,355.

INVESTMENTS

Investments classified in the financial statements consist entirely of certificates of deposit acquired with cash whose original maturity term exceeds three months. Investments are carried at cost, which approximates fair value.

RECEIVABLES

Accounts receivable are stated at net realizable value and consist of governmental tax revenues due the City of Bethany and for the sale of water, sewer and trash services.

LEASE SETTLEMENT RECEIVABLE

The lease settlement receivable consists of a series of $200,000 payments due the City of Bethany to settle a contract dispute over the lease of the Bethany hospital building. The assets is presented at its net present value using a discount rate of 6%

CAPITAL ASSETS

The City's reports capital assets resulting from cash or accrual transactions or events and reports depreciation, when appropriate. The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund and similar discretely presented component unit operations and whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable.

Depreciation of all exhaustible capital assets arising from cash transactions or events is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. A capitalization threshold of $500 is used to report capital assets. The range of estimated useful lives by type of asset is as follows:

Buildings	40-50 years
Improvements other than buildings	10-25 years
Machinery, furniture, and equipment	3-20 years
Utility property and improvements	10-50 years
Infrastructure	25-50 years

Fund Financial Statements

In the fund financial statements are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets acquired for use in proprietary fund operations are accounted for the same as in the government-wide statements.

LONG-TERM DEBT

Government-Wide Financial Statements

All long-term bonds, notes, and other debt arising from cash and accrual transactions or events to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements.

Fund Financial Statements

Long-term debt arising from cash and accrual transactions or events of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources, and payment of principal and interest is reported as expenditures. The accounting for proprietary funds is the same in the fund financial statements as the treatment in the government-wide statements.

NET POSITION/FUND BALANCE CLASSIFICATIONS

Government-Wide Statements

Net Position is classified and displayed in three components:

1. *Net investment in capital assets.* Consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.

2. *Restricted.* Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with restriction constraints placed on the use either by external groups, such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.

3. *Unrestricted.* Net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

It is the City's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

Fund Financial Statements

Governmental Funds

The difference among assets, deferred outflows, liabilities, and deferred inflows of governmental funds is reported as fund balance and classified as nonspendable, restricted, committed, assigned, and unassigned based on the respective level of constraint. These constraints are defined as follows:

Nonspendable. Amounts that cannot be spent because they either are not in spendable form or are legally or contractually required to be maintained intact.

Restricted. Amounts constrained regarding use from restrictions externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or by restrictions imposed by law through constitutional provisions or enabling legislation.

Committed. Amounts constrained regarding use for specific purposes pursuant to requirements imposed by formal action of the City's highest level of decision-making authority. (In the case of the City of Bethany, commitments are evidenced by adoption of an ordinance by the City Council.)

Assigned. Amounts constrained by the City's intent to be used for specific purposes but that are neither restricted nor committed. (In the case of the City of Bethany, assignments are evidenced either by resolution of the City Council or by the City Manager in written form as approved by vote of the City Council pursuant to City policy.)

Unassigned. The residual classification of the General Fund for spendable amounts that have not been restricted, committed, or assigned to specific purposes.

It is the City's policy to first use restricted fund balances prior to the use of unrestricted fund balances when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available. It is also City policy to use committed fund balances before assigned fund balances and assigned fund balances before unassigned amounts when an expenditure is incurred for purposes for which amounts in those classifications are available to be used.

The City has no formal minimum fund balance policies or any formal stabilization arrangements in place.

Proprietary Funds

The difference among assets, deferred outflows, liabilities, and deferred inflows of proprietary funds is reported as net position and classified in the same manner as the government-wide financial statements, as previously described.

1.E. REVENUES, EXPENDITURES, AND EXPENSES

1. Sales Tax

Sales and use tax revenue represent a 4 cents tax on each dollar of taxable sales which is recorded as revenue within the respective funds. As of June 30, 2016 all sales tax revenues were pledged as collateral for various long term debt obligations. In addition the city is required to transfer 7/10 of one cent to the Bethany Economic Development Authority.

Sales tax resulting from sales occurring prior to year-end and received by the City after year end have been accrued and is included under the caption receivables because they represent taxes on sales occurring during the reporting period.

2. Property Tax

Under State law, municipalities are limited in their ability to levy a property tax. Such tax may only be levied to repay principal and interest on general obligation bonded debt approved by voters and any court-assessed judgments. At the present time the City levies a property tax for court-assessed judgments.

The property tax levy, as determined by the City's debt service needs, is submitted to the County Excise Board for approval. County assessors, elected officials, determine the taxable value of real estate and personal property in the County. A State Board of Equalization hears complaints on real estate values with the power to equalize assessments. Under present State law, the ratio of assessed value to true value cannot be less than 11 percent or more than 13 percent.

Property taxes levied by the City are billed and collected by the County Treasurer's office and remitted to the City in the month following collection. Property taxes are levied normally in October and are due in equal installments on December 31 and March 31. Property taxes unpaid for the fiscal year are attached by an enforceable lien on property in the following October.

For the year ended June 30, 2016, the City's net assessed valuation of taxable property was $88,826,430.

Operating Revenues and Expenses

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, noncapital financing, or investing activities.

Expenditures/Expenses

In the government-wide financial statements, expenses are classified by function for both governmental and business-type activities.

In the fund financial statements, expenditures are classified as follows:

Governmental Funds - By Character:	Current (further classified by function)
	Debt Service
	Capital Outlay

Proprietary Fund - By Operating and Non-Operating

In the fund financial statements, governmental funds report expenditures of financial resources. Proprietary funds report expenses relating to use of economic resources.

1.G. USE OF ESTIMATES

The preparation of financial statements in conformity with the modified cash basis of accounting used by the City requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

1.H. BUDGET

The city manager submits an annual budget to the City Council in accordance with the City Charter and the Oklahoma Municipal Budget Act. In June the City Council adopts annual fiscal year appropriated budgets for all city funds.

The appropriated budget is prepared by fund, department and categories (personnel services, materials and supplies, other services and charges, capital outlay, debt services and transfers). Transfers of appropriations between departments within a fund require the approval of the City Manager. Transfers of appropriations between funds and supplements to the budget require City Council approval. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level.

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

By its nature as a local government unit, the City and its component units are subject to various federal, state, and local laws and contractual regulations. The following instances of noncompliance are considered material to the financial statements.

NOTE 3. DEPOSITS WITH FINANCIAL INSTITUTIONS

The accounts of the City are required by state law to be secured by collateral pledged by the financial institution and/or FDIC insurance. The City of Bethany is considered a separate entity from the Valliant Municipal Authority for FDIC deposit insurance.

In accordance with GASB No. 3, deposits are to be classified into the following three categories:

1. Insured or collateralized with securities held by the entity or by its agent or in the entity's name (Referred to as category 1)

2. Collateralized with securities held by pledging financial institution's trust department or agent in the entity's name. (Referred to as category 2)

3. Uncollateralized, including any bank balance that is collateralized with securities held by the pledging institution, or by its trust department or agent but not in the entity's name. (Referred to as category 3)

All of the City of Bethany's government and enterprise fund cash and investment accounts would be considered as category 1 up to its FDIC limits of $250,000 for the governmental funds and $250,000 for the Bethany Utility Authority. The remaining funds would be category 3.

NOTE 4. CAPITAL ASSETS AND DEPRECIATION

Capital Asset activity for the year ended June 30, 2016 was as follows:

General Government	Beginning Balance	Increases	Decreases	Ending Balance
Land	$ 1,692,059	$ -	$ -	$ 1,692,059
Construction in Progress	271,251			271,251
Buildings	2,749,038			2,749,038
Equipment	5,362,907	$ 85,916		5,448,823
Infrastructure	13,433,043	-	-	13,433,043
	23,508,298	85,916	-	23,594,214
Accumulated Depreciation	(17,712,119)	(541,107)	-	(18,253,226)
Net Assets	$ 5,796,179			$ 5,340,988

Depreciation is computed using the straight line method of depreciation over the estimated useful lives of the assets. The City does not depreciate land or construction in progress. Assets are recorded at cost or their estimated fair market value for those assets where recorded were not available.

Depreciation was charged to governmental activities as follows:

Management and Finance	33,245
Police and Court	118,111
Fire	67,272
Community Development	2,672
Publice Works and Streets	78,573
Parks	17,152
General Government	224,082
	$ 541,107

Proprietary Funds	Beginning Balance	Increases	Decreases	Ending Balance
Land	$ 484,404	$ -	$ -	484,404
Construction in Progress	219,631	$ 993,298		1,212,929
Buildings & Improvements	9,611,134	$ 2,023,833	$ (376,548)	11,258,419
Machinery & Equipment	1,975,601			1,975,601
Infrastructure	35,284,349	-	-	35,284,349
	47,575,119	3,017,131	(376,548)	50,215,702
Accumulated Depreciation	(21,025,860)	(1,150,372)	172,286	(22,003,946)
Net Assets	$ 26,549,259			$ 28,211,756

Depreciation is computed using the straight line method of depreciation over the estimated useful lives of the assets. The City does not depreciate land or construction in progress. Assets are recorded at cost or their estimated fair market value for those assets where recorded were not available.

Depreciation expense was charged to proprietary funds as follows:

Water	627,359
Sewer	302,481
Hospital	220,532
Total Depreciation	$ 1,150,372

NOTE 5. LONG TERM LIABILITIES

5.A. LEASE COMMITMENTS

The City leases certain acreages for additional water capacity. These operating leases are only cancelable at the City's option while water is being produced at the location. Expenses related to these leases for the year ended June 30, 2016 are $50,032 and were reported in the Bethany Public Works Authority.

5.B. REVENUE BONDS NOTES PAYABLE

5.B.1 BETHANY PUBLIC WORKS AUTHORITY

2012 REFUNDING BONDS

The 2012 refunding bonds were issued in 2015 in the amount of $3,585,000. The bonds are secured by sales taxes and utility revenues. The bonds carry interest rates ranging from 1% to 3.4%. Principal and interest is paid annually on July 1with an interest only payment made each January 1. The bonds will pay off on July 1, 2022. As of June 30, 2016 there were $2,595,000 in bonds outstanding.

The Bethany Public Works authority is required to maintain schedules of rates and charges rendered through the system which combined with moneys appropriated and paid by the City to the Authority will provide annually a sum equal to not less than one and one-fourth (1.25) times the maximum annual

amount required to be paid into the sinking fund after payment of all costs and expenses of operation and maintenance of the system.

2013 SALES TAX AND UTILITY SYSTEM REVENU NOTE

The 2013 sales tax and utility system revenue note was issued in 2013 in the amount of $9,665,000. The note is secured by sales taxes and utility revenues. The note carries an interest rate %2.86%. Principal and interest is paid semi-annually each April 1st and October 1st. The note will pay off on April 1, 2028. As of June 30, 2016 the note balance was $8,605,000.

The Bethany Public Works authority is required to maintain schedules of rates and charges rendered through the system which combined with moneys appropriated and paid by the City to the Authority will provide annually a sum equal to not less than one and one-fourth (1.25) times the maximum annual amount required to be paid into the sinking fund after payment of all costs and expenses of operation and maintenance of the system.

CLEAN WATER STATE REVOLVING FUND PROMISSORY NOTE with the OKLAHOMA WATER RESOURCES BOARD.

The Bethany Public Works Authority borrowed $5,069,197 in 2008. The note is secured by sales taxes and utility revenues. The note carries an interest rate 3.1%. Principal and interest is paid semi-annually each March 15th and September 15th. The note will pay off on March 15, 2029. As of June 30, 2016 the note balance was $3,643,800.

5.B.2 CITY OF BETHANY GENERAL OBLIGATION BONDS

During the year ending June 30, 2016 the City of Bethany issued general obligation bonds in the amount of $8,180,000. The bonds were for the purpose of constructing, furnishing and equipping a new public library. The bonds carry interest rates that vary from 2% to 2.6%. The bonds are secured and will be repaid by the levy of ad valorem taxes. There is no limitation as to the rate or amount to pay principal and interest on the bonds. The bonds were sold with a premium of $187,741 and discount of $2,597. The bonds will pay off in 2036.

5.B.3 BETHANY HOSPITAL AUTHORITY

During the year ending June 30, 2016 the Bethany Hospital Authority leased the Bethany hospital building to an outside party. The lease calls for monthly lease payments of $18,500 to commence in fiscal year 2016/2017. As part of the agreement the Lessor is allowed a rent credit of up to $2,000,000. As of June 30, 2016 the Lessor had spent $1,566,514 in renovations. These renovation have been capitalized into capital assets and will be depreciated over there useful lives.

5.B.4 COMPENSATED ABSENCES

Compensated absences represent monies owed to City and Bethany Public Works Authority employees for accumulated sick and vacation time. The current portion is an estimate by management.

5.C. CHANGES IN BALANCES OF LONG-TERM LIABILITIES, AMORTIZATION OF OBLIGATIONS AND CURRENT PORTION

	2012 Refunding Bonds	2013 Sales Tax & Utility Note Payable	Clean Water State Revolving Fund Loan	Deferred Lease Revenue	General Obligation Bonds	Compensated Absences
Beginning Principal	2,935,000	9,015,000	3,873,756			819,877
Increases				1,566,514	8,180,000	
Decreases	(340,000)	(410,000)	(228,957)			(16,712)
Ending Pricipal	2,595,000	8,605,000	3,644,799	1,566,514	8,180,000	803,165
Premium					181,741	
Discount					(2,597)	
Ending Book Balance	$ 2,595,000	$ 8,605,000	$ 3,644,799	$ 1,566,514	$ 8,359,144	$ 803,165
2017 Current	345,000	415,000	236,098	222,000		160,633
2018	350,000	435,000	243,137	222,000	430,000	160,633
2019	360,000	445,000	250,400	222,000	430,000	160,633
2020	370,000	460,000	257,644	222,000	430,000	160,633
2021	380,000	470,000	265,614	222,000	430,000	160,633
2021 to 2026	790,000	4,290,000	1,452,696	456,514	2,150,000	
2026 to 2031		2,090,000	938,210		2,150,000	
2031 to 2036					2,160,000	
Totals	$ 2,595,000	$ 8,605,000	$ 3,643,799	$ 1,566,514	$ 8,180,000	$ 803,165

Bethany Public Works Authority	
2012 Refundng Bonds	2,595,000
2013 Sales Tax Note Payable	8,605,000
Clean Water State Revolving Loan	3,643,799
Compensated Absences	165,143
	$ 15,008,942
Bethany Hospital Authority	
Deferred Lease	$ 1,566,514
General Government	
General Obligation Bonds	8,359,144
Compensated Absences	638,022
	$ 8,997,166
Total Long Term Debt	$ 25,572,622

NOTE 6. RISK MANAGEMENT – CLAIMS AND JUDGEMENTS

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City participated in a program administered by the Municipal Assurance Group ("Group") for workers' compensation whereby the Group has determined an actuarial estimate of the City's expected claims ("Loss Fund"). The City pays a quarterly participation fee that funds the Loss Fund and administrative costs. All risk in excess of the Loss Fund is reinsured by the Group. The City continues to carry commercial insurance for all other risks of loss, including general liability and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 7. TRANSFERS IN (OUT)

The composition of inter-fund transfers for the year ending June 30, 2016 were as follows:

Governmental Funds	Tranfer In (Out)
General Fund	(1,487,429)
Public Safety Fund	22,745
E-911 Fund	6,513
Capital Improvement Fund	(292,086)
Total Governmental Funds	$ (1,750,257)
Proprietary Fund	
Bethany Public Works Authorit	$ 1,750,257
Net Transfers In (Out)	$ -

All inter-fund transfers were routine in amounts and nature.

NOTE 8. LITIGATION

There are various lawsuits representing claims against the City of Bethany. The City and Bethany Public Works Authority are insured for full coverage on all such claims through the Municipal Assurance Group. The City attorney does not anticipate judgement or payments to exceed the applicable coverage.

NOTE 9. BUDGETS AND BUDGETARY ACCOUNTING

The City Council adopts a legally required annual operating budgets each year for each fund. The same generally accepted accounting principles basis of accounting used for fund financial reporting purposes is used for budgetary purposes. At the fund level, actual expenditures cannot exceed budgeted appropriations at the department level. Budgetary transfers between departments of the same fund are approved by the board when required. Supplemental appropriations, if needed, are approved by the board and submitted to the state auditor's office as required by state statues. All appropriations lapse at the end of the fiscal year. Encumbrance accounting is not used.

NOTE 10. RETIREMENT PLANS

Defined Benefit Pension Plans

The City of Bethany participates in three pension plans.
1. Oklahoma Firefighter's Pension and Retirement System (OFPRS) – a statewide cost-sharing plan
2. Oklahoma Police Pension and Retirement System (OPPRS) – a statewide cost-sharing plan
3. Employee Retirement System Defined Benefit Plan

Oklahoma Firefighters Pension and Retirement System (OFPRS)

Plan description. The city contributes to the Oklahoma Firefighters Pension and Retirement System (OFPRS), a state-wide cost-sharing multiple-employer defined benefit pension plan administered by a 13-member board which acts as fiduciary for investment of funds and the application of plan interpretations. The OFPRS is a component unit of the State of Oklahoma and is authorized under Title 11, Oklahoma Statutes 1981, sections 48-101 et. seq. The OFPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan and may be obtained at www.ok.gov/fprs.

Benefits provided. OFPRS provides retirement, disability, and death benefits to members of the plan. A paid firefighter with 20 years of credited service in entitled to 50% or 2.5% of final average salary. "Final average salary" means the highest 30 consecutive months of the last 60 months of credited service. A paid firefighter with more than 20 years of service will receive an additional 2.5% for each year of credited service not to exceed 30 years or 75%.

A disability in line of duty pension for a paid firefighter is 50% of the average monthly salary which was paid to the firefighter during the last 30 months of service. For a paid firefighter with over 20 years of service, the pension is the same as a regular service pension.

A disability not in the line of duty pension is 50% of the average monthly salary which was paid to the firefighter during the last 60 months of service if the firefighter has less than 20 years of credited service. Firefighters with over 20 years of service do not qualify.

Volunteer firefighters retiring after 20 years of service receive a pension in the amount retired volunteers are receiving at the time the volunteer begins to receive a pension for each year of credited service not to exceed 30 years. The amount is subject to change each year and shall not be less than what retired volunteers were receiving on July 1, 2008. A copy of the payment schedule is available from OFPRS.

A disability in line of duty pension for volunteer firefighters is paid the same as a 20 year volunteer service pension unless the volunteer has more than 20 years of credited service, in which case the benefit would be the same as a volunteer retiring after 20 years of service.

A firefighter is not entitled to a pension benefit unless the firefighter has completed 10 years of credited service, except for a line of duty disability benefit. A firefighter with 10 or more years of credited service who terminates service with less than 20 years of credited service may apply for a vested benefit. A vested benefit entitles a firefighter to receive a monthly retirement annuity once the firefighter reaches 50 years of age or the date the firefighter would have completed 20 years of uninterrupted employment, whichever is later. A vested benefit for a paid firefighter is 2.5% of the final average salary multiplied by the number of years of credited service. A vested benefit for a volunteer is a flat amount determined by the OFPRS for each year of service.

A $5,000 lump sum death benefit is payable to a qualified beneficiary upon a firefighters death, except for those receiving a vested benefit.

Contributions. The contribution requirements of the OFPRS are determined by Oklahoma Statutes and are not based on actuarial calculations. Paid firefighters are required to contribute 9% of covered compensation to the Plan while the City is required to contribute 14%. The City's actual contributions to OFPRS for the year ended June 30, 2016 were $180,005. The State of Oklahoma made on-behalf contributions to OFPRS of $429,341 during the year. These contributions are reported in the general fund Statement of Revenues, Expenditures, and Changes in Fund Balance as both a revenue and an expense. In the government-wide Statement of Activities, the revenue recognized for those contributions was $429,341. These on-behalf payments do not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2016, the City reported a liability of $4,994,817 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the City's proportion was .470584%, which was an increase of .0018639% from its proportion measured as of June 30, 2015

For the year ended June 30, 2016, the City recognized pension expense of $390,030. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and acutal experience	98,682	
Net difference between projected and actual earnings on pension plan investments	177,068	549,396 181,871
Changes in proportion		
City contributions subsequent to the measurement date	182,743	
Total	$458,493	$731,267

The $182,743 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	Outflows/Inflows
2016	141,210
2017	141,210
2018	141,210
2019	20,498
2020	11,389
	$455,517

Actuarial Assumptions. The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 3.00%
Salary increases: 3.5% to 9% average, including inflation
Investment rate of return: 7.5% net of pension plan investment expense

Mortality rates for active employees (pre and post retirement and nondisabled pensioners) were based on the RP-2000 Blue Collar Healthy Combined with generational mortality improvement using Scale AA. Mortality rates for disabled pensioners were based on RP-2000 Blue Collar Healthy Combined.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial study for the period July 1, 2007 through June 30, 2012. Such studies are conducted every 5 years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Target Allocation	Long-term Expected Real Rate of Return
Fixed income	20.00%	5.48%
Domestic equity	37.00%	9.61%
International equity	20.00%	9.24%
Real estate	10.00%	7.76%
Other assets	13.00%	6.88%
	100.00%	

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by state statutes. Projected cash flows also assume that the State of Oklahoma will continue to contribute 36% of the Insurance Premium Tax. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease 6.50%	Current Discount Rate - 7.5%	1% Increase 8.50%
Employers' net pension liability	6,485,247	4,994,817	3,744,788

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Oklahoma Firefighters Pension and Retirement System financial report.

Oklahoma Police Pension and Retirement System (OPPRS)

Plan description. The city contributes to the Oklahoma Police Pension and Retirement System (OPPRS), a cost-sharing multiple-employer defined benefit pension plan administered by a 13-member board which acts as fiduciary for investment of funds and the application of plan interpretations. The OPPRS is a component unit of the State of Oklahoma and is authorized under Title 11, Oklahoma Statutes 1981, sections 50-103.1 et. seq. The OPPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan and may be obtained at www.ok.gov/opprs.

Benefits provided. OPPRS provides retirement, disability, and death benefits to members of the plan. Normal retirement begins at age 50, or after 20 years of service, whichever is later. Benefits are 2.5% of the highest average salary multiplied by the years of credited service. Highest average salary is the highest consecutive 30 months of salary from the last 60 months of employment.

Members are vested after 10 years of service. Member contributions are refundable without interest upon termination prior to normal retirement. Members who have completed 10 years of service may elect a vested benefit in lieu of having their contributions refunded. A vested benefit begins when a member reaches the age of 50, or the date the member would have had 20 years of credited service, whichever is later.

Duty disability does not have a minimum service requirement and is paid at 50%, 75%, or 100% of a normal 20 year retirement benefit based on an impairment rating. Non-duty disability requires a minimum 10 years of service and is paid at 25%, 50%, 75%, 90%, or 100% based on an impairment rating.

Benefits for a duty related death include a $5,000 death benefit and a normal 20 year retirement benefit. Non-duty related death benefits require a minimum 10 years of service and include a $5,000 death benefit and accrued retirement benefits. Members with less than 10 years service will receive a refund of member contributions and a $5,000 death benefit. The beneficiary of a retired member will receive a $5,000 death benefit.

Contributions. The contribution requirements of the OPPRS are determined by Oklahoma Statutes and are not based on actuarial calculations. Participants are required to contribute 8% of covered compensation to the Plan while the City is required to contribute 13%. The City's actual contributions to OPPRS for the year ended June 30, 2016 were $201,308. The State of Oklahoma made on-behalf contributions to OFPRS of $194,414 during the year. These contributions are reported in the general fund Statement of Revenues, Expenditures, and Changes in Fund Balance as both a revenue and an expense. In the government-wide Statement of Activities, the revenue recognized for those contributions was $194,414. These on-behalf payments do not meet the criteria of a special funding situation.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions. At June 30, 2016, the City reported a liability of $22,336 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2015, the City's proportion was .5478%, which was a decrease of .0058% from its proportion measured as of June 30, 2014

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For the year ended June 30, 2016, the City recognized pension expense of $84,652. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and acutal experience	400,282	123,519
Net difference between projected and actual earnings on pension plan investments	4,848	486,236
Changes in proportion		
City contributions subsequent to the measurement date	200,615	
Total	$605,745	$609,755

The $200,615 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended June 30:	Outflows/Inflows
2016	63,434
2017	63,434
2018	63,434
2019	9,208
2020	5,115
	$204,625

Actuarial Assumptions. The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	3.00%
Salary increases:	4.5% to 17% average, including inflation
Investment rate of return:	7.5% net of pension plan investment expense
Mortality rates:	
Active employees (pre-retirement)	RP-2000 Blue Collar Healthy Combined (Fully generational using Scale AA) with age set back 4 years
Active employees (post-retirement and non-disabled pensioners)	RP-2000 Blue Collar Healthy Combined (Fully generational using Scale AA)
Disabled pensioners	RP-2000 Blue Collar Healthy Combined with age set forward 4 years

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of an actuarial study for the period July 1, 2007 through June 30, 2012. Such studies are conducted every 5 years.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation

and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

	Long-term Expected Real Rate of Return
Fixed income	2.83%
Domestic equity	6.47%
International equity	6.98%
Real estate	5.50%
Private equity	5.96%
Commodities	3.08%

The current allocation policy is as follows: approximately 60% of assets in equity instruments, including public equity, long-short hedge, venture capital, and private equity strategies; approximately 25% of assets in fixed income to include investment grade bonds, high yield and non-dollar denominated bonds, convertible bonds, and low volatility hedge fund strategies; and 15% of assets in real assets to include real estate, commodities, and other strategies.

Discount Rate. The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, determined by state statutes. Projected cash flows also assume that the State of Oklahoma will continue to contribute 14% of the Insurance Premium Tax. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease 6.50%	Current Discount Rate - 7.5%	1% Increase 8.50%
Employers' net pension liability	1,342,116	22,336	(1,090,330)

Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued Oklahoma Police Pension and Retirement System financial report.

OKLAHOMA MUNICIPAL RETIREMENT FUND (OMRF)

1. Defined Benefit Plan Description

The City contributes to the OkMRF for all eligible employees except for those covered by the Police and Firefighter Pension Systems. The plan is an agent multiple employer - defined benefit plan administered by OkMRF. The OkMRF plan issues a separate financial report and can be obtained from OkMRF or from their website: www.okmrf.org/reports.html. Benefits are established or amended by the City Council in accordance with O.S. Title 11, Section 48-101-102.

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's plan and additions to/deductions from the City's fiduciary net position have been determined on the same basis as they are reported by OkMRF. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value based on published market prices. Detailed information about the OkMRF plans' fiduciary net position is available in the separately issued OkMRF financial report.

Eligibility Factors and Benefit Provisions

Provision	OkMRF – As of 7/01/15
a. Eligible to participate	Full-time employees except, police, firefighters and other employees who are covered under an approved system.
b. Period Required to Vest	10 years of credited service
c. Eligibility for Distribution	Normal retirement at age 65 with 10 years of service
	Early retirement at age 55 with 80 points and 10 years' service
	Disability retirement upon disability with 10 years' service
	Death benefit with 10 years of service for married employees
d. Benefit Determination Base	Final average salary – the average of the five highest consecutive annual salaries out of the last 10 calendar years of service
e. Benefit Determination Methods:	
-	3% of final average salary multiplied by credited years of service
- Normal Retirement	Actuarially reduced benefit based upon age, final average salary, and years of service at termination
-	Same as normal retirement
- Early Retirement	
-	50% of employees accrued benefit, but terminates upon spouse re-marriage
- Disability Retirement	No benefits
- Death Benefit	
- Prior to 10 Years Service	
f. Benefit Authorization	Benefits are established and amended by City Council adoption of an ordinance in accordance with O.S. Title, 11, Sec. 48-101-102
g. Form of Benefit Payments	Normal form is a 60 months certain and life thereafter basis. Employee may elect, with City consent, option form based on actuarial equivalent.

Employees Covered by Benefit Terms	
Active Employees	81
Deferred Vested Former Employees	6
Retirees or Retiree Beneficiaries	38
Total	125

Contribution Requirements

The City Council has the authority to set and amend contribution rates by ordinance for the OkMRF defined benefit plan in accordance with O.S. Title 11, Section 48-102. The contribution rates for the current fiscal year have been made in accordance with an actuarially determined rate. The actuarially determined rate is 10.64% of covered payroll as of 7-1-15. For the year ended June 30, 2016, the City recognized $694,552 of employer contributions to the plan which equals the actuarially determined amount based on covered payroll of $2,112,080. Employees cannot contribute to the plan in accordance with the plan provisions adopted by the City Council.

Actuarial Assumptions

Date of Last Actuarial Valuation	July 1, 2015
a. Actuarial cost method	Entry age normal
b. Rate of Return on Investments and Discount Rate	7.75%
c. Projected Salary Increase	Varies between 4% and 7.42% based on age
d. Post Retirement cost of living increase	None
e. Inflation Rate	3%
f. Mortality Table	UP 1994, with projected mortality improvement
g. Percent of married employees	100%
h. Spouse age difference	3 years (female spouses younger)
i. Turnover	Select and ultimate rates Ultimate rates are age-related as shown Additional Rates per thousand are added during the first 5 years: Year 1: 215 Year 2: 140 Year 3: 95 Year 4: 65 Year 5: 40
j. Date of last experience study	September 2012 for fiscal years 2007 thru 2011

Discount Rate – The discount rate used to value benefits was the long-term expected rate of return on plan investments, 7.75% since the plan's net fiduciary position is projected to be sufficient to make projected benefit payments.

The City has adopted a funding method that is designed to fund all benefits payable to participants over the course of their working careers. Any differences between actual and expected experience are funded over a fixed period to ensure all funds necessary to pay benefits have been contributed to the trust before those benefits are payable. Thus, the sufficiency of pension plan assets was made without a separate projection of cash flows.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation (3.0%). Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of July 1, 2015 are summarized in the following table:

	Target Allocation	Real Return	Weighted Return
Large Cap Stocks			
S&P 500	25%	5.40%	1.35%
Small/mid cap stocks			
Russell 2500	10%	7.50%	0.75%
Long/short equity			
MSCI ACWI	10%	6.10%	0.61%
International Stocks			
MSCI EAFE	20%	5.10%	1.02%
Fixed Income Bonds			
Barclay's Capital Aggregate	30%	2.60%	0.78%
Real Estate			
NCREIF	5%	4.80%	0.24%
Cash Equivalents			
3 month Treasury	0%	0.00%	0.00%
Total	100%		
Average Real Return			4.75%
Inflation			3.00%
Long-term expected return			7.75%

Changes in Net Pension Liability – The total pension liability was determined based on an actuarial valuation performed as of July 1, 2015 which is also the measurement date. There were no changes in assumptions or changes in benefit terms that affected measurement of the total pension liability. There were also no changes between the measurement date of July 1, 2015 and the City's report ending date of June 30, 2016, that would have had a significant impact on the net pension liability. The following table reports the components of changes in net pension liability:

	Schedule of Changes in Net Pension Liability		
	Increase (Decrease)		
	Total Pension Liability (a)	Plan Net Position (b)	Net Pension Liability (Asset) (a)-(b)
Balances Beginning of Year	$ 23,602,663	$ 23,682,766	$ (80,103)
Changes for the Year:			
Service Cost	385,355	-	385,355
Interest Expense	1,759,621	-	1,759,621
Benefit Changes	-	-	-
Experience losses (gains)	-	-	-
Changes in Assumptions	-	-	-
Contributions - City	-	583,840	(583,840)
Contributions - Members	-	153,204	(153,204)
Net Investment Income	-	650,013	(650,013)
Expected return on plan investments	-	-	-
Expensed portion of current-period differences between actual and expected returns on plan investments	(665,220)	-	(665,220)
Non expensed portion of earnings on plan investments above expectation	-	-	-
Refunds of Contributions	-	-	-
Benefits Paid	(1,829,907)	(1,829,907)	-
Plan Administrative Expenses	-	(48,861)	48,861
Net Changes	(350,151)	(491,711)	141,560
Balances End of Year	$ 23,252,512	$ 23,191,055	$ 61,457

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the City, calculated using the discount rate of 7.75 percent, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.75 percent) or 1-percentage-point higher (8.75 percent) than the current rate:

	1% Decrease 6.75%	Current Discount Rate 7.75%	1% Increase 8.75%
Total Pension Liability	$ 25,798,271	$ 23,252,512	21,114,622
Plan Net Fiduciary Position	23,191,055	23,191,055	23,191,055
Net Pension Liability	$ 2,607,216	$ 61,457	$ (2,076,433)

The City reported $538,839 in pension expense for the year ended June 30, 2016. At June 30, 2016, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual	$ -	$ 538,992
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	650,816	1,152,150
City contributions subsequent to the measurement date	694,552	-
Total	$ 1,345,368	$ 1,691,142

The $694,552 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Any other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

For Year Ended June 30:	
2016	$ (347,574)
2017	(347,574)
2018	(347,574)
2019	36,476
2020	(34,080)
	$ (1,040,326)

The OkMRF issues a publicly available financial report that includes financial statements and requiredsupplementary information for the plan. That report may be obtained by writing to the OMRF, 525Central Park Drive, Suite 320, Oklahoma City, Oklahoma 73105 or by calling 1.888.394.6673.

NOTE 11 SUBESQUENT EVENTS

Management performed an evaluation of the City's activity through December 22, 2016, the date the audit report was available to be released, and has concluded that there are no significant subsequent events requiring disclosure through that date.

City of Bethany, Oklahoma
Combining Balance Sheet - Other Governmental Funds
June 30, 2016

	Public Safety Fund	E-911 Fund	Library Fund	Parks/Streets CIP Fund	Debt Service Fund	Juvnile Fund	Cemetary Fund	Bethany Development Authority	Utility Assistance Fund	Totals
ASSETS										
Cash in Bank	306,807	(840)	8,148,321	47,972	104,809	189,751	247,262	178,104	186	9,222,372
Receivables, net	3,583	-	27,467	-	-	-	-	-	-	31,050
Total Assets	$ 310,390	$ (840)	$ 8,175,788	$ 47,972	$ 104,809	$ 189,751	$ 247,262	$ 178,104	$ 186	$ 9,253,422
LIABILITIES										
Accounts Payable	56,631	-	17,630	-	-	-	46,120	36,453	-	156,834
Total Liabilities	56,631	-	17,630	-	-	-	46,120	36,453	-	156,834
FUND BALANCES										
Unassigned	253,759	(840)	8,158,158	47,972	104,809	189,751	201,142	141,651	186	9,096,588
Total Fund Balances	253,759	(840)	8,158,158	47,972	104,809	189,751	201,142	141,651	186	9,096,588
Total Liabilities and Fund Balances	$ 310,390	$ (840)	$ 8,175,788	$ 47,972	$ 104,809	$ 189,751	$ 247,262	$ 178,104	$ 186	$ 9,253,422

City of Bethany, Oklahoma
Combining Statement of Revenues, Expenditures and Changes in Fund Balances- Other Governmental Funds
June 30, 2016

	Public Safety Fund	E-911 Fund	Library Fund	Parks/Streets CIP Fund	Debt Service Fund	Juvnile Fund	Cemetary Fund	Bethany Development Authority	Utility Assistance Fund	Totals
Revenues:										
Taxes	-	4,710	-	-	-	-	-	-	-	4,710
Charges for Services	75,700	-	-	-	-	-	-	-	-	75,700
Other	236,428	-	-	-	-	-	-	-	153	236,581
Total Revenues	312,128	4,710	-	-	-	-	-	-	153	316,991
Expenditures:										
Public Safety	367,374	-	-	-	-	-	-	-	-	367,374
Culture and Recreation	-	-	115,071	-	-	-	-	-	-	115,071
Capital Outlay	-	-	85,916	-	-	-	-	-	-	85,916
Total Expenditures	367,374	-	200,987	-	-	-	-	-	-	(568,361)
Excess revenues over (under) expenditures before other financing soures (Uses)	(55,246)	4,710	(200,987)	-	-	-	-	-	153	(251,370)
Other Financing Sources (Uses)										
Transfers In (Out)	(22,745)	(6,513)	-	-	-	-	-	-	-	(29,258)
Capital Financing	-	-	8,359,144	-	-	-	-	-	-	8,359,144
Total Other Sources (Uses)	(22,745)	(6,513)	8,359,144	-	-	-	-	-	-	8,329,886
Excess revenues over (under) after other financing sources (uses)	(77,991)	(1,803)	8,158,157	-	-	-	-	-	153	8,078,516
Fund balances, beginnig of year	331,749	963	-	47,972	104,809	189,751	201,142	141,650	33	1,018,069
Fund balances, end of year	$ 253,758	$ (840)	$ 8,158,157	$ 47,972	$ 104,809	$ 189,751	$ 201,142	$ 141,650	$ 186	$ 9,096,585

City of Bethany, Oklahoma
As of and for the Year Ended June 30, 2016

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

SCHEDULE OF CITY OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

		2016
City's proportion of the net pension liability		0.4705840%
City's proportionate share of the net pension liability	$	655,239
City's covered-employee payroll	$	1,285,750
City's proportionate share of the net pension liability as a percentage of its covered employee payroll		51%
Plan fiduciary net position as a percentage of the total pension liability		68.27%

* The amouns present for each fiscal year were determind as of 6/30

Notes to Schedule:
Only the current fiscal year is presented because 10-year data is not yet available.

OKLAHOMA FIREFIGHTERS PENSION & RETIREMENT SYSTEM

SCHEDULE OF CITY CONTRIBUTIONS
Last 10 Fiscal Years

		2016
Statutorially required contribution	$	180,005
Contributions in relation to the statutorially required contribuiton		180,005
	$	-
City's covered-employee payroll	$	1,285,750
Contributions as a percentage of covered employee payroll		14.00%

Notes to Schedule:
Only the current fiscal year is presented because 10-year data is not yet available.

City of Bethany, Oklahoma
As of and for the Year Ended June 30, 2016

OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

SCHEDULE OF CITY OF T PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY

		2016
City's proportion of the net pension liability (asset)		0.548%
City's proportionate share of the net pension liability (asset)	$	22,336.00
City's covered-employee payroll	$	1,548,523
City's proportionate share of the net pension liability (asset) as a percentage of its covered employee payroll		1.44%
Plan fiduciarey net position as a percentage of the total pension liability (asset)		99.82%

*The amounts present for each fiscal year were determined as of 6/30

Notes to Schedule:
Only the current fiscal year is presented because 10-year data is not yet available.

OKLAHOMA POLICE PENSION & RETIREMENT SYSTEM

SCHEDULE OF CITY CONTRIBUTIONS
Last 10 Fiscal Years

		2016
Statutorially required contribution	$	201,308
Contributions in relation to the statutorially required contribuiton	$	201,308
	$	-
City's covered-employee payroll	$	1,548,523
Contributions as a percentage of covered employee payroll		13.00%

Notes to Schedule:
Only the current fiscal year is presented because 10-year data is not yet available.

City of Bethany, Oklahoma
Oklahoma Municipal Retirement Fund
Schedule of Changes in Net Pension Liability and Related Notes
As of and for the Year Ended June 30, 2016

Schedule of Changes in Net Pension Liability and Related Ratios	Last Fiscal Year
	2016
Total pension liability	
Service Cost	350,458
Interest	1,732,533
Change in Benefit Terms	-
Difference between expected and actual experience	-
Change in assumptions	-
Benefit payments, including refunds of member contributions	(952,501)
Net change in total pension liability	1,130,490
Total pension liability - beginning	22,472,174
Total pension liability - ending (a)	$ 23,602,664
Plan fiduciary net position	
Contributions - employers	537,682
Contributions - member	150,355
Net investment income	3,380,397
Benefit payments, including refunds of member contributions	(952,501)
Administrative expense	(49,979)
Other	
Net change in plan fiduciary net position	3,065,954
Plan fiduciary net positon - beginning	20,616,812
Plan fiduciary net positon - ending (b)	23,682,766.00
Net pension liability - ending (a) - (b)	$ (80,102)
Plan fiduciary net position as a percentage of total pension liability	100.34%
Covered employee payroll	3,256,228.00
Net pension liability as a percentage of covered-employee payroll	-2.46%

Notes to Schedule
Only the current fiscal year is presented because 10-year data is not yet available.

City of Tecumseh, Oklahoma
Oklahoma Municipal Retirement Fund
Schedule of Employer Contributions
As of and for the Year Ended June 30, 2016

	2016
Actuarially determined contribution	694,552
Contributions in relation to the actuarially determined contribution	694,552
Contribution deficiency (excess)	-
Covered employee payroll	N/A
Contributions as a percentage of covered-employee payroll	N/A

Notes to Schedule:

1. Only the current fiscal year is presented because 10-year data is not yet available.
2. Latest Valuation Date: July 1, 2015

3. Actuarially determined contribution rate is calculated as of July 1, 2014
   July 2015 through June 15 contributions were at a rate of 19.66%

4. Methods and assumptions used to determine contribution rates:
   Actuarial cost method - Unit Credit
   Amortization method - Level Dollar Amount
   Remaining amortization period - 25 years
   Asset valuation method - Actuarial:
   Smoothing period - 4 years
   Recognition method - Non-asymptotic
   Corridor - 70% - 130%
   Salary increased - N/A
   Investment rate of return - 7.5%

Russell & Williams CPA's, PC

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the City Council
City of Bethany, Oklahoma

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Bethany, Oklahoma, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise City of Bethany, Oklahoma's basic financial statements, and have issued our report thereon dated December 22, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Bethany, Oklahoma's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Bethany, Oklahoma's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Bethany, Oklahoma's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Bethany, Oklahoma's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have

a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Russell & Williams CPAs, PC

Oklahoma City, Oklahoma
December 22, 2016

THE CITY OF BETHANY

IN GOD WE TRUST

NARRATIVE

CITY OF BETHANY

AGENDA: 01/17/2017
ITEM: 4

ORDINANCE 1926: AMENDING DEFINED BENEFIT PLAN

This is the Amending Ordinance for the Defined Benefit Plan for the City of Bethany. This ordinance will have the effective date of January 1, 2017.

The changes to the plan are as follows:

- Includes the City Manager as of January 1, 2017
- Grants Service Credit to the original hire date of September 7, 2016
- Has additional language stating no early retirement reduction

The remainder of the plan stays the same.

RECOMMENDATION:

Approve Ordinance No. 1926 as presented.

AN ORDINANCE OF THE CITY OF BETHANY, OKLAHOMA

ORDINANCE NO. 1926

AN ORDINANCE AMENDING THE EMPLOYEE RETIREMENT SYSTEM, DEFINED BENEFIT PLAN FOR CITY OF BETHANY, OKLAHOMA; PROVIDING RETIREMENT BENEFITS FOR ELIGIBLE EMPLOYEES OF CITY OF BETHANY, OKLAHOMA; PERTAINING TO THE DEFINITION OF EMPLOYEE; PERTAINING TO DETERMINATION OF SERVICE FOR CITY MANAGER; PROVIDING FOR REPEALER AND SEVERABILITY; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY CITY COUNCIL OF THE **CITY OF BETHANY**, OKLAHOMA.

Section 1. **AMENDATORY.** The Employee Retirement System, Defined Benefit Plan, of the City of Bethany, Oklahoma, is hereby amended as reflected on the attached Exhibit "A", which is incorporated herein and adopted by reference. These amendments shall become effective on **January 1, 2017**.

Section 2. **EXECUTION AUTHORIZATION.** The City Clerk and Mayor be and they are hereby authorized and directed to execute the amended Retirement System Plan documents and to do all the other acts necessary to put said amendment into effect and to maintain IRS qualification of the Plan. The executed amended document attached hereto as Exhibit "A" is hereby ratified and confirmed in all respects.

Section 3. **SEVERABILITY.** If, regardless of cause, any section, subsection, paragraph, sentence, or clause of this ordinance, including the System as set forth in Exhibit "A" is held invalid or to be unconstitutional, the remaining sections, subsections, paragraphs, sentences, or clauses shall continue in full force and effect and shall be construed thereafter as being the entire provisions of this ordinance.

Section 4. **REPEALER.** Any ordinance inconsistent with the terms and provisions of this ordinance is hereby repealed; provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this ordinance shall be cumulative of other ordinances regulating and governing the subject matter covered by this ordinance.

Section 5. **EMERGENCY**. Whereas, in the judgment of the City Council of the City of Bethany, Oklahoma, the public peace, health, safety, and welfare of the City of Bethany, Oklahoma, and the inhabitants thereof demand the immediate passage of this ordinance, an emergency is hereby declared, the rules are suspended, and this ordinance shall be in full force and effect on its passage and approval.

END

The foregoing ordinance was introduced before the City Council of the City of Bethany on the _____ day of _____, _____, and was duly adopted and approved by the Mayor and City Council on the _____ day of _____, _____, after compliance with notice requirements of the Open Meeting Law (25 OSA, Section 301, et seq.).

City of Bethany

_____

ATTEST: MAYOR

_____

CITY CLERK

Approved as to form and legality on _____, _____.

_____

CITY ATTORNEY

NARRATIVE

CITY OF BETHANY

AGENDA: 01/17/2017
ITEM: 5

ORDINANCE 1927: AMENDING DEFINED CONTRIBUTION PLAN

The change in this plan is the addition of an annually adjusted tier of Employee Government Pick-up contributions, starting at 3% in 2017 and increasing by 1% per year until the amount is 8% in 2022. Of course, the City Manager is vested immediately because it is his/her money.

This plan only provides for City Manager contributions.

RECOMMENDATION:

Approve Ordinance No. 1927 as presented.

AN ORDINANCE OF THE CITY OF BETHANY, OKLAHOMA

ORDINANCE NO. 1927

AN ORDINANCE AMENDING THE EMPLOYEE RETIREMENT SYSTEM, DEFINED CONTRIBUTION PLAN FOR THE CITY MANAGER FOR THE CITY OF BETHANY, OKLAHOMA; PROVIDING RETIREMENT BENEFITS FOR ELIGIBLE EMPLOYEES OF THE CITY OF BETHANY, OKLAHOMA; PERTAINING TO PLAN DESIGN; PROVIDING FOR REPEALER AND SEVERABILITY; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY CITY COUNCIL OF THE CITY OF BETHANY, OKLAHOMA.

Section 1. **AMENDATORY.** The Employee Retirement System, Defined Contribution Plan, of the City of Bethany, Oklahoma, is hereby amended as reflected on the attached Exhibit "A", which is incorporated herein and adopted by reference. These amendments shall become effective on **January 1, 2017**.

Section 2. **EXECUTION AUTHORIZATION.** The City Clerk and Mayor be and they are hereby authorized and directed to execute the amended Retirement System Plan documents and to do all the other acts necessary to put said amendment into effect and to maintain IRS qualification of the Plan. The executed amended document attached hereto as Exhibit "A" is hereby ratified and confirmed in all respects.

Section 3. **SPECIAL INCOME TAX TREATMENT FOR CONTRIBUTIONS UNDER IRC414.** The Plan contains provisions which are intended to constitute a pick-up program by the Employer which satisfies the requirements of section 414(h)(2) of the Internal Revenue Code of 1986 (the "Code"); and the Plan, be, and it is, approved and adopted as of the date therein stated; and required contributions described in Section 5 of the Joinder are designated as "picked-up" by the employer so as to not be included in Plan Participants' gross income for Federal income tax purposes as provided in Section 414(h)(2) of the Code. All such required contributions are to be paid by the employer in lieu of contributions by the Plan Participant. No Participant in the Plan shall have the option of choosing to receive the amounts of required Contributions directly in lieu of having such amounts paid by the employer to the Trustees of the Plan.

Section 4. **SEVERABILITY.** If, regardless of cause, any section, subsection, paragraph, sentence, or clause of this ordinance, including the System as set forth in Exhibit "A" is held invalid or to be unconstitutional, the remaining sections, subsections, paragraphs, sentences, or

clauses shall continue in full force and effect and shall be construed thereafter as being the entire provisions of this ordinance.

Section 5. **REPEALER.** Any ordinance inconsistent with the terms and provisions of this ordinance is hereby repealed; provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this ordinance shall be cumulative of other ordinances regulating and governing the subject matter covered by this ordinance.

Section 6. **EMERGENCY**. Whereas, in the judgment of the City Council of the City of Bethany, Oklahoma, the public peace, health, safety, and welfare of the City of Bethany, Oklahoma, and the inhabitants thereof demand the immediate passage of this ordinance, an emergency is hereby declared, the rules are suspended, and this ordinance shall be in full force and effect on its passage and approval.

END

The foregoing ordinance was introduced before the City Council on the _____ day of _____ , _____, and was duly adopted and approved by the Mayor and City Council on the _____ day of _____ , _____, after compliance with notice requirements of the Open Meeting Law (25 OSA, Section 301, et seq.).

_____

ATTEST: MAYOR

_____

CITY CLERK

Approved as to form and legality on _____ , _____ .

_____

CITY ATTORNEY

NARRATIVE

CITY OF BETHANY

AGENDA: 01/17/2017
ITEM: 6

JOINDER AGREEMENTS FOR DEFINED BENEFIT AND CONTRIBUTION PLANS

These are the amended Joinder Agreements for the Defined Benefit Plans and Defined Contribution Benefit Plans, as discussed in the amended ordinances.

Defined Benefit Plan:

The changes to the plan are as follows:

- Includes the City Manager as of January 1, 2017
- Grants Service Credit to the original hire date of September 7, 2016
- Has additional language stating no early retirement reduction

Defines Contribution Plan:

The change in this plan is the addition of an annually adjusted tier of Employee Government Pick-up contributions, starting at 3% in 2017 and increasing by 1% per year until the amount is 8% in 2022. Of course, the City Manager is vested immediately because it is his/her money.

RECOMMENDATION:

Approve Joinder Agreements as presented.

Exhibit A

OKLAHOMA MUNICIPAL RETIREMENT FUND
MASTER DEFINED CONTRIBUTION PLAN
JOINDER AGREEMENT

City of Bethany, a city, town, agency, instrumentality, or public trust located in the State of Oklahoma, with its principal office at Bethany, hereby establishes a Defined Contribution Plan to be known as **City of Bethany Plan** (the "Plan") in the form of the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan.

Except as otherwise provided herein, the definitions in Article II of the Plan apply.

1. Dates.

[ ] This instrument is a new Plan effective ___ (date may not be prior to Plan Year of the date of execution).

[**X**] This instrument is an amendment, restatement and continuation of the Previous Plan, which was originally effective July 1, 2001. The effective date of this Joinder Agreement is **January 1, 2017** (date may not be prior to Plan Year of the date of execution), except as otherwise stated in the Plan and the Joinder Agreement

2. Employee.

The word "Employee" shall mean:

[ ] Any person, other than a Leased Employee, who, on or after the Effective Date, is considered to be a regular full-time employee in accordance with the Employer's standard personnel policies and practices, and is receiving remuneration for such services rendered to the Employer (including any elected official and any appointed officer or employee of any department of the Employer, whether governmental or proprietary in nature), including persons on Authorized Leave of Absence. Employees shall not include independent contractors. Elected members of the City Council shall not be considered to be Employees solely by reason of their holding such office.

[ ] Any person, other than a Leased Employee, who, on or after the Effective Date, is considered to be a regular employee in accordance with the Employer's standard personnel policies and practices (including part-time, seasonal and temporary employees), and is receiving remuneration for such services rendered to the Employer (including any elected official and any appointed officer or employee of any department of the Employer, whether governmental or proprietary in nature), including persons on Authorized Leave of Absence. Employees shall not include independent contractors. Elected members of the City Council shall not be considered to be Employees solely by reason of their holding such office.

[**X**] Any person who, [**X**] on or after the Effective Date, [ ] as of , holds the position of:

- [**X**] City Manager, City or Town Administrator, President, Chief Executive Officer, General Manager, or District Manager, as applicable.
- [ ] Assistant City Manager [ ] Chief of Police [ ] Fire Chief
- [ ] Department Head or Department Manager
- [ ] Finance Director or Chief Financial Officer
- [ ] General Counsel or Municipal Attorney [ ] Municipal Judge
- [ ] (specify position)

The word "Employee" shall not include:

[ ] Any person who is currently accruing benefits under any other state or local retirement system.

[ ] Any person in the following position and who is covered under another retirement program or system approved by the City:

- [ ] City Manager, City or Town Administrator, President, Chief Executive Officer, General Manager, or District Manager, as applicable.
- [ ] Assistant City Manager [ ] Chief of Police [ ] Fire Chief
- [ ] Department Head or Department Manager
- [ ] Finance Director or Chief Financial Officer
- [ ] General Counsel or Municipal Attorney [ ] Municipal Judge
- [ ] (specify position)

[ ] Any person who .

3. Entry Date.

Eligible Employees shall commence participation in the Plan: (Select only one)

[ ] **months** (any number of months up to twelve) after the later of the Employee's Employment Commencement Date or the date the definition of Employee in Section 2 hereof was met, provided that the individual has met the definition of Employee in Section 2 hereof throughout such period.

[**X**] **On the Employee's Employment Commencement Date. (**If the Employer has opted out of Old Age and Disability Insurance (OADI), this option must be elected).

4. Definition of Compensation.

Compensation shall exclude the item(s) listed below:

[**X**] No exclusions.
[ ] Overtime pay.
[ ] Bonuses.
[ ] Commissions.
[ ] Longevity Pay.
[ ] Severance pay.
[ ] Fringe benefits, expense reimbursements, deferred compensation and welfare benefits.
[ ] Accrued vacation or sick leave paid upon termination of employment and moving expenses.
[ ] Other:

5. Plan Design.

The Employer hereby elects the following Plan design:

[**X**] Pick-up Option. Each Employee shall be required to contribute to the Plan according to the schedule listed below based on his or her Compensation. These contributions shall be picked up and assumed by the Employer and paid to the Fund in lieu of contributions by the Participant. No Participant shall have the option of receiving the contributed amounts directly as Compensation.

Effective January 1, 2017 thru December 31, 2017 - 3% of compensation
Effective January 1, 2018 thru December 31, 2018 - 4% of compensation
Effective January 1, 2019 thru December 31, 2019 - 5% of compensation
Effective January 1, 2020 thru December 31, 2020 - 6% of compensation
Effective January 1, 2021 thru December 31, 2021 - 7% of compensation
Effective January 1, 2022 and thereafter - 8% of compensation

[ ] Thrift Plan Option.

[ ] A Participant may elect to contribute to the Plan for each Valuation Period an amount which is at least 1%, but no more than _% of his Compensation ("Mandatory Contributions"). Mandatory Contributions shall be made by payroll deductions. A Participant shall authorize such deductions in writing on forms approved by, and filed with the Committee.

[ ] The Employer shall contribute to the Fund an amount equal to_% of the total Mandatory Contributions contributed by Participants.

The Employer contribution shall be allocated in the proportion which the Mandatory Contributions of each such Participant for such Valuation Period bear to the total Mandatory Contributions contributed by all such Participants for such Valuation Period. Forfeitures attributable to Employer contributions under the Thrift Plan Option of this Section 5 shall be used to reduce Employer contributions under such Option.

[ ] Fixed Option. The Employer shall contribute to the Fund an amount equal to % of the total covered Compensation of all Participants for the Valuation Period. The Employer contribution shall be allocated in the proportion which the Compensation of each such Participant for such Valuation Period bears to the Compensation paid to all such Participants for such Valuation Period.

[**X**] Variable Option.

[**X**] The Employer intends to make a contribution to the Plan for the benefit of the Participants for each Valuation Period. The contribution may be varied from year to year by the Employer. (Select one option below)

[ ] Option A: The Employer contribution shall be allocated in the proportion that each such Participant's total points awarded bear to the total points awarded to all

Participants with respect to such year. A Participant shall be awarded one point for each Year of Service.

[**X**] Option B: The Employer contribution shall be allocated in the proportion which the Compensation of each such Participant for such Valuation Period bears to the Compensation paid to all such Participants for such Valuation Period.

[ ] Option C: A combination of Options A and B in the following ratios: ___% for Option A, and ____% for Option B.

[ ] 401(k) Option.
(This Option available only if elected prior to May 1, 1986)

[ ] Participant Deferral Elections shall be allowed under the provisions of Section 4.8 of the Plan. Participants shall be allowed to defer no more than % of their Compensation for each election period.

[ ] Section 4.8(d) of the Plan ("Roth Elective Deferrals") shall apply to contributions after ____ (enter a date later than January 1, 2006, but not earlier than the date the Roth option was initially adopted), and the Plan will accept a direct rollover from another Roth elective deferral account under an applicable retirement plan as described in Code Section 402A(e)(1).

[ ] Matching Contribution Option. The Employer shall contribute to the Fund an amount equal to ____% of the Participant's contributions under the Employer's Section 457(b) Deferred Compensation Plan. The Employer matching contribution shall be limited to ___% of the Participant's Compensation. Forfeitures attributable to Employer matching contributions under this Matching Contribution Option of Section 5 shall be used to reduce Employer matching contributions under such Option.

[ ] No Employer Contribution Option.

6. Other Participant Contribution Options.

[**X**] Voluntary Nondeductible Contributions by Participants shall be allowed under the provisions of Section 4.4 of the Plan.

[ ] A Participant may not withdraw Voluntary Nondeductible Contributions.

[ ] Participants shall not contribute to the Plan.

7. Self-Directed Investments.

[**X**] Are permitted.

[ ] Are not permitted.

8. Allocation of Forfeitures Available.

Forfeitures of Employer contributions attributable to the Fixed Option or Variable Option under Section 5 hereof:

[**X**] Shall be added to Employer contribution under such Option.

[ ] Shall reduce the Employer contribution under such Option.

9. Service for Worker's Compensation Period.

If a Participant is on an Authorized Leave of Absence and is receiving worker's compensation during such Authorized Leave of Absence, such Participant

[**X**] shall be credited with Service for such period for purposes of vesting only and not for purposes of allocations of Employer Contributions.

[ ] shall not be credited with Service for such period.

10. Vesting.

For purposes of vesting under Section 6.4 of the Plan, the Employer hereby elects the following Option:

[ ] Option A

Years of Service	Vested Percentage	Forfeited Percentage
less than 1	0%	100%
at least 1 but less than 2	10%	90%
at least 2 but less than 3	20%	80%
at least 3 but less than 4	30%	70%
at least 4 but less than 5	40%	60%
at least 5 but less than 6	50%	50%
at least 6 but less than 7	60%	40%
at least 7 but less than 8	70%	30%
at least 8 but less than 9	80%	20%
at least 9 but less than 10	90%	10%
10 or more	100%	0%

[ ] Option B

Years of Service	Vested Percentage	Forfeited Percentage
Less than 3	0%	100%
at least 3 but less than 4	20%	80%
at least 4 but less than 5	40%	60%
at least 5 but less than 6	60%	40%
at least 6 but less than 7	80%	20%
7 or more	100%	0%

[ ] Option C

Years of Service	Vested Percentage	Forfeited Percentage
less than 5	0%	100%
at least 5 but less than 6	50%	50%
at least 6 but less than 7	60%	40%
at least 7 but less than 8	70%	30%
at least 8 but less than 9	80%	20%
at least 9 but less than 10	90%	10%
10 or more	100%	0%

[X] Option D

Years of Service	Vested Percentage	Forfeited Percentage
Immediate 100% Vesting	100%	0%

[ ] Option E

The Schedule indicated below (the sum of the Vested Percentage and Forfeited Percentage at each Year of Service must equal 100%) the vesting schedule must be at least as favorable as one of the safe harbor pre-ERISA schedules. The safe harbor vesting schedules are**:**

a. 15-year cliff vesting schedule: The plan provides that a participant is fully vested after 15 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service).

b. 20-year graded vesting schedule: The plan provides that a participant is fully vested based on a graded vesting schedule of 5 to 20 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service).

c. 20-year cliff vesting schedule for qualified public safety employees: The plan provides that a participant is fully vested after 20 years of creditable service (service can be based on years of employment, years of participation, or other creditable years of service). This safe harbor would be available only with respect to the vesting schedule applicable to a group in which substantially all of the participants are qualified public safety employees (within the meaning of Section 72(t)(10)(B)).

Years of Service	Vested Percentage	Forfeited Percentage

[ ] Option F

To comply with the Internal Revenue Service Regulations promulgated pursuant to the Code Section 3121(b)(7)(F), Participants who are part-time, seasonal or temporary Employees will have immediate vesting.

(If this Option F is elected, one of the other Options above must also be elected for Participants who are not part-time, seasonal or temporary Employees).

11. Participant Loans.

[**X**] Participant loans shall be offered pursuant to Section 6.14 of the Plan.

[ ] Participant loans shall not be offered.

12. Direct Transfer to Other Retirement Plan.

[**X**] Direct transfer of a Participant's accounts to another defined contribution plan sponsored by the Employer is not permitted.

[ ] The Accounts of any Participant who (i) is 100% vested in his Accounts in this Plan; (ii) has ceased to be eligible for participation in this Plan; and (iii) who becomes eligible for participation in another defined contribution retirement plan sponsored by the Employer (the "Other Retirement Plan"), shall be directly transferred to the Other Retirement Plan as soon as practicable after the Plan Administrator provides written direction to the Trustee to such effect in a form acceptable to the Trustee.

13. Valuation Date. Except with respect to any Special Valuation Date determined in accordance with Section 5.10, the Valuation Date for the Plan shall be:

[ ] Monthly: Midnight on the last work day of the calendar month.

[ ] Weekly: Midnight on the last work day of the calendar week.

[**X**] Daily: Beginning effective on the first date reasonably available to the Oklahoma Municipal Retirement Fund, on each business day of the Plan Year for which Plan assets are valued on an established market.

14. The Employer has consulted with and been advised by its attorney concerning the meaning of the provisions of the Plan and the effect of entry into the Plan.

IN WITNESS WHEREOF the **City of Bethany** has caused its corporate seal to be affixed hereto and this instrument to be duly executed in its name and behalf by its duly authorized officers this _____ day of _____, _____.

City of Bethany

By:_____

Attest:

Title:_____

_____

Title:_____

(SEAL)

15. The foregoing Joinder Agreement is hereby approved by the Oklahoma Municipal Retirement Fund this _____ day of _____, _____.

OKLAHOMA MUNICIPAL RETIREMENT FUND

By:_____

Title:_____

Attest:

_____

Secretary

(SEAL)

Required Disclosures. This Joinder Agreement is to be used only with the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan. Failure to properly complete this Joinder Agreement may result in failure of the Plan to qualify under Code Section 401(a). In accordance with IRS Rev. Proc. 2011-49, the Volume Submitter Practitioner who has obtained Internal Revenue Service approval of the Oklahoma Municipal Retirement Fund Master Defined Contribution Plan has authority under the Plan document to amend the Plan on behalf of adopting employers for certain changes in the Code, regulations, revenue rulings, other statements published by the Internal Revenue Service, including model, sample or other required good faith amendments. The Volume Submitter Practitioner will inform adopting employers of any such amendments or of the discontinuance or abandonment of the volume submitter plan document. The name, address and telephone number of the Volume Submitter Practitioner are: McAfee & Taft A Professional Corporation, 211 N. Robinson, Oklahoma City, OK 73102, telephone (405) 552-2231. Any inquiries by the adopting employer regarding the adoption of the Plan, the meaning of Plan provisions, or the effect of the Internal Revenue Service advisory letter on the volume submitter plan may be directed to the Volume Submitter Practitioner.

OKLAHOMA MUNICIPAL RETIREMENT FUND
MASTER DEFINED BENEFIT PLAN
JOINDER AGREEMENT

City of Bethany, a city, town, agency, instrumentality, or public trust located in the State of Oklahoma, with its principal office at Bethany, Oklahoma, hereby establishes a Defined Benefit Plan to be known as **City of Bethany Plan** (the "Plan") in the form of The Oklahoma Municipal Retirement Fund Master Defined Benefit Plan.

Except as otherwise provided herein, the definitions in Article II of the Plan apply.

1. Dates.

[ ] This instrument is a new Plan effective _.

[**X**] This instrument is an amendment, restatement and continuation of the Previous Plan, which was originally effective July 1, 1966. The effective date of this Joinder Agreement is **January 1, 2017**, except as otherwise stated in the Plan and the Joinder Agreement.

2. Employee.

The word "Employee" shall mean:

[**X**] Any person other than a Leased Employee who, on or after the Effective Date, is considered to be a regular full-time employee in accordance with the Employer's standard personnel policies and practices, and is receiving remuneration for such services rendered to the Employer (including any elected official and any appointed officer or employee of any department of the Employer, whether governmental or proprietary in nature), including persons on Authorized Leave of Absence. Employees shall not include independent contractors. Elected members of the City Council shall not be considered to be Employees solely by reason of their holding such office.

[ ] Any person other than a Leased Employee who, on or after the Effective Date, is considered to be a regular employee in accordance with the Employer's standard personnel policies and practices (including part-time, seasonal and temporary employees), and is receiving remuneration for such services rendered to the Employer (including any elected official and any appointed officer or employee of any department of the Employer, whether governmental or proprietary in nature), including persons on Authorized Leave of Absence. Employees shall not include independent contractors. Elected members of the City Council shall not be considered to be Employees solely by reason of their holding such office.

[X] Any person who, on or after the Effective Date, is an employee of the Employer and is in the positon of City Manager as of January 1, 2017 shall be considered an Employee of the Plan and receive Service Credit beginning September 7, 2016.

[**X**] Any person who, on or after the Effective Date, is an employee of the Employer and is in the positon of Municipal Judge.

The word "Employee" shall not include:

[**X**] Any person who is currently accruing benefits under any other state or local retirement system.

[ ] Any person who is .

3. Eligibility.

Eligible Employees shall commence participation in the Plan: (Select only one)

[ ] _ month(s) (any number of months up to twelve consecutive) after the Employee's Employment Commencement Date.

[**X**] On the Employee's Employment Commencement Date.

4. Definition of Compensation.

Compensation shall exclude the item(s) listed below:

[ ] No exclusions.

[ ] Overtime pay. [ ] Bonuses. [ ] Commissions.

[**X**] Severance pay.

[ ] Fringe benefits, expense reimbursements, deferred compensation and welfare benefits.

[**X**] Other: Accrued vacation or sick leave paid upon termination of employment and moving expenses.

5. **Average Monthly Compensation.**
The considered period for purposes of the definition of "Average Monthly Compensation" in Section 2.1 of The Oklahoma Municipal Retirement Fund Master Defined benefit Plan is:
[**X**] sixty (60) consecutive months.
[ ] thirty-six (36) consecutive months.

6. **The Employer hereby elects the following Plan design:**
[**X**] Mandatory Contribution Option. An Employee shall be required to contribute to the Plan for each Plan Year the percentage of his Compensation ("Mandatory Contributions") required by the Plan. Mandatory Contributions shall be made by payroll deductions. An Employee shall authorize such deductions in writing on forms approved by, and filed with, the Committee.

If the Employee's contributions are to be taxed deferred:
[**X**] Pick-Up Option. The Employer hereby elects to have the provisions of Section 3.4 of the Plan apply. The Employer shall pick-up and pay the percentage of each Participant's Compensation required to be contributed as of **October 1, 1989** in lieu of contributions by the Participant. No Participant shall have the option of receiving the contributed amounts directly as Compensation.

[ ] Non-Contributory Option. Participants shall not be required nor permitted to contribute to the Plan.

7. A. **Payment Options.** The Employer hereby elects the following minimum number of payments for employees eligible to receive benefits under Article IV of the Plan:
[ ] Sixty (60) monthly payments.
[**X**] One hundred and twenty (120) monthly payments.

B. **Plan Options.** The Employer hereby elects the following plan designation and percentage used in calculating benefits under Section 5.1 of the Plan.
[**X**] Plan AAA - 3% with no maximum Years of Service
[ ] Plan AAA - 3% recognizing a maximum of 22 Years of Service
[ ] Plan AA - 2.625%
[ ] Plan BB - 2.25%
[ ] Plan CC - 1.875%
[ ] Plan A - 1.5%
[ ] Plan B - 1.125%
[ ] Plan C - .75%

C. **Normal Retirement Age.** Normal retirement age shall be:
[**X**] Age 65
[ ] The earlier of (i) and (ii) as follows:
(i) age 65
(ii) the later of age 62 and the age at which the Participant has completed 30 years of service.
Examples: An employee hired at age 20 who worked for 30 years and terminated at age 50 would be entitled to unreduced payments at age 62.
An employee hired at age 30 who worked for 25 years and terminated at age 55 would be entitled to unreduced payments at age 65.
[ ] Modified Rule of 80:
The earlier of (i) and (ii) as follows:
(i) age 65
(ii) the later of age 55 and the age at which the sum of the Participant's age in completed years and the participant's number of completed years of credited service total 80 or greater. To be eligible, the Participant's age plus service must be at least 80 prior to termination of employment.
Examples: 1. An employee hired at age 30 who worked for 25 years and terminated at age 55 would be entitled to unreduced payments immediately. Age 55 plus 25 years equals 80.

2. An employee hired at age 20 who worked for 30 years and terminated at age 50 would be entitled to unreduced payments at age 55. The employee has age plus service points at age 50 but the minimum age for payment is 55.

3. An employee hired at age 25 who worked for 25 years and terminated at age 50 would be entitled to unreduced payments at age 65. Age 50 plus 25 years is less than 80, so the Normal Retirement Age is 65.

D. Vesting Options. The Employer hereby elects the following vesting option to determine an Employee's eligibility to receive retirement benefits.

[**X**] Ten Year Cliff Vesting Schedule
[ ] Seven Year Cliff Vesting Schedule
[ ] Five Year Cliff Vesting Schedule

E. Service Credit Prior to Original Plan Effective Date. The Employer hereby elects to include the following limitation of service prior to the original Plan effective date.

[**X**] No limitation
[ ] Service credit prior to the original Plan effective date shall not exceed ___ years.

F. Service Buyback. The Employer hereby elects

[**X**] No service buyback pursuant to Section 10.13 of the Plan
[ ] The service buyback provisions of Section 10.13 of the Plan.

G. Service for Worker's Compensation Period. If a Participant is on an Authorized Leave of Absence and is receiving worker's compensation during such Authorized Leave of Absence, such Participant

[**X**] shall be credited with Service for such period for purposes of vesting only and not for purposes of benefits, but no Employee contributions shall be made with respect to the Participant for such period.
[ ] shall not be credited with Service for such period.

H. Determination of Service for City Manager. Any Participant in the position of City Manager for the City of Bethany on October 18, 2005 **or September 7, 2016**, for the purposes of calculating benefits under Section 5.1 of the Plan, no early retirement reduction shall apply.

8. Contributions by Employees.

If Employees are required to contribute to the cost of providing benefits under this Plan, such contributions shall be based on the plan designation selected in Section 7B above and shall apply to pay periods commencing on and after **<u>July 1, 2011</u>**.

a. [ ] The Employee contribution formula in Section 3.3 of the Plan shall use the following maximum percentage for the Plan Option selected in Section 7B of this Joinder Agreement:

Plan AAA – 6.0%
Plan AA - 5.25%
Plan BB - 4.5%
Plan CC - 3.75%
Plan A - 3%
Plan B - 2.25%
Plan C - 1.5%

b. [**X**] The contribution formula shall be 4.60% of compensation earned on or after July 1, 2011. Notwithstanding anything to the contrary herein, Employee contributions on or after July 1, 2011 shall be applied as follows:

(a) 0.69% of compensation shall be applied to the cost of providing benefits under the plan designation selected in Section 7B of this Joinder Agreement, and

(b) 3.91% of compensation shall be applied to the Defined Contribution Option described in Section 12 of this Joinder Agreement

c. [ ] The contribution as annually determined each year shall be shared by the Employee and Employer as follows:

Employee portion % Employer portion %

(Employee plus Employer percentages must total 100%.)

The contribution will be actuarially determined based on Plan assets and liabilities as of January 1 of each year as a percent of payroll, which will then be shared between the Employer and Employee as noted above. These contribution rates will be in effect from July 1 of that year until June 30 of the subsequent year.

9. Cost-of-Living Option.

For purposes of adjusting retiree and beneficiary pensions, the Employer hereby elects the following:

[X] No Cost-of-Living Option on Future Service Benefits effective June 30, 2013.
"Future Service Benefits" refer to pension benefits accruals after June 30, 2013.

[**X**] Cost-of-Living Option. This election applies to Sections 5.1 (Normal Pension), 5.4 (Deferred Vested Pension), 6.3A and 6.3B (Death After Commencement of Pension), and 6.4 (Spouse's Pension) and provides annual benefit increases of the smaller of three percent (3%) or the percentage change in the Consumer Price Index.
The effective date of the Cost-Of-Living Option shall be July 1, 1973 (the original date that the Employer elected the Cost-of-Living Option) through June 30, 2013 and shall apply for benefit accruals earned through June 30, 2013, the original date that the Employer elected the Cost-Of-Living Option.

10. Retiree Plan Improvement Option.

Benefits payable to or on behalf of a former Employee under Article V, Article VI, or Article VII of the Plan, which are due or in the course of payment of the Effective Date of this Joinder Agreement, shall

[ ] be increased according to the Plan Option elected herein. Such increased benefits shall be reflected in any periodic payments due or paid on or after the Effective Date of the Joinder Agreement. It is not intended for this change to be retroactive and any periodic payments due prior to such date shall not be affected.

[ ] be increased by __%__ effective ____. Such increased benefits shall be reflected in any periodic payments due or paid after such date. It is not intended for this change to be retroactive and any periodic payments due prior to such date shall not be affected.

[**X**] not be increased, but shall continue to be paid under the terms of the Previous Plan.

11. Limitations on Optional Benefit Forms.

Section 7.2 of the Plan provides for a lump sum payment form, an installment payment form that would be payable over a fixed number of years (at which time all payments would cease), or the purchase of an insured annuity. The Employer hereby elects the following:

[ ] Optional benefit forms under Section 7.2 of the Plan will not be permitted.

[**X**] Optional benefit forms under Section 7.2 of the Plan will be permitted, subject to Retirement Committee approval for any such elections by an Employee, subject to the following limitation(s):

None

(The above election has no effect on the joint and survivor optional benefit forms under Section 7.1).

12. Defined Contribution Option.

[ ] Not applicable.

[**X**] Participant shall be entitled to the benefit under this option, in addition to the benefit determined according to Section 7B.

An account shall be created for each active Participant as of the effective date of the option. The beginning balance of the account shall be the Participant's Contribution Accumulation. The account shall be credited with:

(1) Mandatory Contributions made by the Participant after the effective date of the option.
(2) Investment earnings at same rate as earned by the Oklahoma Municipal Retirement Fund (OMRF) Defined Benefit Fund.

As soon as administratively possible after termination of employment or death, the administrator shall pay the Participant or Beneficiary if applicable, the account balance. The Participant may elect to receive the benefit in any of the Benefit options permitted under the plan. The benefit shall be the Actuarial Equivalent of the account balance at the time the benefit commences.

The administrator shall determine the method of determining the investment earnings and the date such investment earnings are credited.

This option shall be effective July 1, 1994.

---

13. The Employer has consulted with and been advised by its attorney concerning the meaning of the provisions of the Plan and the effect of entry into the Plan.

IN WITNESS WHEREOF **City of Bethany** has caused its corporate seal to be affixed hereto and this instrument to be duly executed in its name and behalf by its duly authorized officers this _____ day of _____, _____.

City of Bethany

By:_____

Attest: Title:_____

_____

Title:_____

(SEAL)

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14. The foregoing Joinder Agreement is hereby approved by the Oklahoma Municipal Retirement Fund this _____ day of _____, _____.

OKLAHOMA MUNICIPAL RETIREMENT FUND

By:_____

Title: Chairman

Attest:

_____

Secretary

(SEAL)

AGENDA: 01/01/2017
ITEM: 8 (A)

City of Bethany, Oklahoma

General Fund,

Public Works Authority,

And

Capital Improvement Fund

Financial Reports

As of December 31, 2016

Prepared for
J.D. Cox
City Manager

for presentation to
Mayor and
City Council

The City of Bethany

A Great Place to Live, Work, Shop
and Grow a Business!

DATE: **January 11, 2016**

TO: **Mayor and City Council, and**
J.D. Cox, City Manager

FROM: **Jon Robinson, Finance Director**

RE: **Financial Report for Quarter and Month Ended**
December 31, 2016

General Fund

Our year to date revenues for the six months ended December 31, 2016, were $4,120,822 which is $166,909 above our budget estimate of $3,953,914. Revenues last year were $3,971,309. Second quarter revenues were $2,011,661 compared to $1,985,752 last year.

Year to date expenditures were $4,693,681 and that amount is $714,203 (13.21%) favorable when compared to budget. Year to date expenses in for the quarter ended December 31, 2015 were $4,488,651 or $205,030 less than this year. Included in this increase is settlement on some equipment damages related to last year's ice storm in the amount of $120,000.

Net transfers to/from other funds increased the General Fund by $306,328 to $3,234,828.

Bethany Public Works Authority

Revenues for the BPWA through December 31, 2016 were $4,202,825. That amount was less than our approved budget expectation by $172,037 (-3.93%). Current revenues are more than last year by $127,571. BPWA expenses were $2,784,395 this year compared to $2,851,567 for the same period last year.

Capital Improvement Fund

Revenues and transfers through December were $219,544. Unreserved fund balance at December 31, 2016 is $1,235,251.

2016 Library Go Bond Fund

A preliminary schedule of the bond funds has been included to serve as a starting point in our library construction accounting. The Construction manager and finance are analyzing the account structure needs to assure control and disclosure of this important joint project.

Additional Schedules

Comparison data for the General Fund and BPWA of the last 5 years are attached.

6700 NW 36th Street, PO Box 219
Bethany, Oklahoma 73008 · (405) 789-2146 · FAX (405) 787-5467
www.cityofbethany.org

THE CITY OF BETHANY

IN GOD WE TRUST

City of Bethany, Oklahoma
General Fund / Bethany PWA / Capital Projects
Summary Balance Sheet
as of December 31, 2016

	General Fund	Bethany PWA	Capital Improvement	Total (Memorandum Only)
Assets				
Cash and cash equivalents	$ 2,692,743	$ 3,221,489	$ 771,604	$ 6,685,836
Secured Investment Program	411,770	581,073	225,411	1,218,254
Investments	234,260	1,876,125	238,236	2,348,621
Accounts receivable	-	651,188	-	651,188
Interest receivable	9,533	346	-	9,879
Due from other funds	87,996	-	-	87,996
Other accrued receivable	811,025	-	-	811,025
Prepaid expenses	-	-	-	-
Restricted investments for bond projects	-	6,159,822	-	6,159,822
Construction in progress	-	-	-	-
Net investment in capital assets	-	25,093,283	-	25,093,283
Deferred debt expense	-	-	-	-
Total Assets	$ 4,247,328	$ 37,583,325	$ 1,235,251	$ 43,065,903
Liabilities & Fund Equity				
Liabilities:				
Accounts payable	$ 104,094	$ 83,684	$ -	$ 187,777
Interest payable	-	-	-	-
Accrued salaries	18,598	19,407	-	38,005
Due to other funds	889,808	30,570	-	920,378
Other accrued liabilities	-	165,143	-	165,143
Long term debt payable	-	14,279,797	-	14,279,797
Total Liabilities	$ 1,012,500	$ 14,578,602	$ -	$ 15,591,102
Fund Equity:				
Fund Balance:				
Reserved for encumbrances	$ -	$ -	$ -	$ -
Reserved for emergencies	600,000	600,000	-	1,200,000
Reserved for debt service	-	272,095	-	272,095
Designated for capital projects	-	2,009,364	1,228,781	3,238,145
Designated for post employment benefits	97,411	33,287	-	130,698
Net assets invested in capital assets	-	9,417,329	-	9,417,329
Designated for current year budget	2,537,417	10,672,646	-	13,210,063
Designated for other uses	-	-	6,470	6,470
Total Fund Equity	3,234,828	23,004,722	1,235,251	27,474,800
Total Liabilities & Fund Equity	$ 4,247,328	$ 37,583,325	$ 1,235,251	$ 43,065,903

City of Bethany, Oklahoma
General Fund Budget Variance Report
as of December 31, 2016

	Annual Budget	YTD Budget	YTD Actual	FAVORABLE/(UNFAVORABLE) Variance Amount	Variance Percent
Revenues					
Sales Tax	$ 4,700,000	$ 2,350,000	$ 2,440,032	$ 90,032	3.83%
Franchise -ONG/OG&E	545,000	272,500	294,326	21,826	8.01%
Ordinance - Telephone	31,000	15,500	14,766	(734)	-4.74%
Franchise-Cable	241,000	120,500	108,423	(12,077)	-10.02%
Use Tax	277,875	138,938	176,080	37,142	26.73%
Hotel Tax	70,000	35,000	36,972	1,972	5.63%
Occupation	45,000	22,500	16,358	(6,142)	-27.30%
Building Permits	20,000	10,000	38,997	28,997	289.97%
Inspections, Fees & Permits	25,000	12,500	25,294	12,794	102.35%
Zoning Permits	1,000	500	-	(500)	-100.00%
Tobacco Tax	55,424	27,712	30,127	2,415	8.71%
Alcohol Beverage Tax	28,000	14,000	18,311	4,311	30.79%
Gasoline Tax	35,000	17,500	10,017	(7,483)	-42.76%
Commercial Vehicle Tax	145,000	72,500	77,338	4,838	6.67%
Accounting Services	26,400	13,200	13,200	-	0.00%
Emergency Medical Call Service Fee	296,100	148,050	138,570	(9,480)	-6.40%
Stormwater compliance fee	109,000	54,500	53,776	(724)	-1.33%
Swimming Pool	40,000	20,000	15,736	(4,264)	-21.32%
Police Fines & Court Costs	1,077,275	538,638	526,542	(12,096)	-2.25%
Cemetery Lot Sales	20,000	10,000	17,900	7,900	79.00%
Mineral rights/royalties	26,753	13,377	13,833	456	3.41%
Interest on Investments	20,000	10,000	6,357	(3,643)	-36.43%
Reimbursements	3,000	1,500	405	(1,095)	-73.00%
Other Income	50,000	25,000	45,544	20,544	82.18%
OMAG Reimbursements	20,000	10,000	1,921	(8,079)	-80.79%
Total Revenues	$ 7,907,827	$ 3,953,914	$ 4,120,822	$ 166,909	4.22%
Departmental Expenditures					
Management and General Services	$ 965,570	$ 482,785	$ 344,584	$ 138,201	28.63%
Finance	357,941	178,971	151,915	27,055	15.12%
Municipal Court and Legal	616,179	308,090	255,741	52,349	16.99%
Police Service	3,966,693	1,983,347	1,909,229	74,118	3.74%
Fire Department	2,410,469	1,205,235	1,110,733	94,502	7.84%
Community Development	513,636	256,818	157,125	99,693	38.82%
Public Works Department	1,580,281	790,141	644,354	145,786	18.45%
Non-Departmental	405,000	202,500	120,000	82,500	40.74%
Total Expenditures	$ 10,815,769	$ 5,407,885	$ 4,693,681	$ 714,203	13.21%
Operating Transfers (To) From					
Transfer To BPWA (Sales Tax)	$ (4,695,000)	$ (2,347,500)	$ (2,440,032)	$ (92,532)	-3.94%
Transfer From BPWA (Sales Tax)	3,873,375	1,936,688	2,013,027	76,340	3.94%
Transfer From Bethany PWA	1,900,000	950,000	733,333	(216,667)	-22.81%
Transfer To BDA	(185,000)	(92,500)	-	92,500	100.00%
Other Transfers	41,295	-	-	-	0.00%
Net Operating Transfers	$ 934,670	$ 446,688	$ 306,328	$ (140,360)	31.42%
Net Gain (Loss)	$ (1,973,272)	$ (1,007,284)	$ (266,531)		
Fund Balance - Beginning	2,677,373	2,677,373	3,501,359		
Fund Balance - Ending	$ 704,101	$ 1,670,090	$ 3,234,828		

City of Bethany, Oklahoma

Bethany Public Works Authority
Budget Variance Report
as of December 31, 2016

	Annual Budget	YTD Budget	YTD Actual	FAVORABLE/(UNFAVORABLE) Variance Amount	Variance Percent
Revenues					
Water Service	$ 3,596,676	$ 1,798,338	$ 1,891,642	$ 93,304	5.19%
Sewer Service	2,381,236	1,190,618	1,086,038	(104,580)	-8.78%
Penalties	110,000	55,000	56,494	1,494	2.72%
Water Taps	2,500	1,250	350	(900)	-72.00%
Sewer Taps	750	375	250	(125)	-33.33%
Miscellaneous Income	287,600	143,800	887	(142,913)	-99.38%
Lease Income	80,000	40,000	66,338	26,338	65.84%
Sanitation Service	2,240,962	1,120,481	1,090,130	(30,351)	-2.71%
Interest Income	50,000	25,000	10,696	(14,304)	-57.21%
Total Revenues	$ 8,749,724	$ 4,374,862	$ 4,202,825	$ (172,037)	-3.93%
Operating Expenses					
BWA-PWA Contract	$ 1,056,000	$ 528,000	$ 476,533	$ 51,467	9.75%
Finance and Utility Billing	319,448	159,724	192,753	(33,029)	-20.68%
Public Works Admin	388,323	194,162	121,016	73,146	37.67%
Public Works Fleet Maint	188,885	94,443	35,166	59,277	62.76%
Public Works Solid Waste Service	1,644,666	822,333	664,546	157,787	19.19%
Utility - Water Department	2,566,272	1,283,136	991,388	291,748	22.74%
Utility - Sewer Department	444,108	222,054	158,651	63,403	28.55%
Non-departmental Contingency	755,000	377,500	-	377,500	100.00%
Interest on OWRB CW loan	745,476	372,738	144,343	228,395	61.27%
Debt service on OWRB DW loan	680,269	340,135	-	340,135	100.00%
Total Operating Expenses	$ 8,788,447	$ 4,394,224	$ 2,784,395	$ 1,609,828	36.64%
Operating Transfers (To) From					
Transfer Surplus To General Fund	(2,200,000)	(733,333)	(733,333)	(0)	0.00%
Sales Tax Transfer To General Fund	(3,877,500)	(1,938,750)	(2,013,027)	(74,277)	3.83%
Sales Tax Transfer To Capital Fund	(394,935)	(197,468)	(218,791)	(21,323)	10.80%
Sales Tax Transfer From General Fund	4,700,000	2,350,000	2,440,032	90,032	3.83%
Other transfers in (out)	-	-	-	-	0.00%
Total Transfers	(1,772,435)	(519,550)	(525,118)	$ (5,568)	1.07%
Net Income	$ (1,811,158)	$ (538,912)	$ 893,312		
Retained Earnings - Beginning	21,314,950	21,314,950	22,111,410		
Retained Earnings - Ending	$ 19,503,792	$ 20,776,038	$ 23,004,722		

Capital Improvement Fund
Statement of Revenue, Expenditures and Changes in Fund Balance as of December 31, 2016

	FY17 Budget	FY17 YTD Budget	YTD Actual	FAVORABLE/(UNFAVORABLE) Variance Amount	Variance Percent
Funding Sources					
Interest Income	$ 3,500	$ 1,750	$ 754	$ (996)	-56.94%
Dedicated Sales Tax Revenue	394,935	197,468	218,791	21,323	10.80%
Intergovernmental revenue	-	-	-	-	0.00%
Miscellaneous revenue	-	-	-	-	0.00%
Total Funding Sources	$ 398,435	$ 199,218	$ 219,544	$ 20,327	10.20%
Expenditures & Encumbrances					
Street Overlays and Sidewalks	$ 200,000	$ 100,000	$ -	$ 100,000	100.00%
CDBG Water/Sewer Line	50,000	25,000	-	25,000	100.00%
Joint City/County Street Projects	200,000	100,000	-	100,000	100.00%
Preliminary Engineering	15,000	7,500	5,610	1,890	25.20%
Downtown Parking Lot Improvements	75,000	37,500	-	37,500	100.00%
Fire Department Equipment	-	-	-	-	0.00%
Parks Department Equipment	30,000	15,000	-	15,000	100.00%
Capital lease payments	-	-	-	-	0.00%
Total Expenditures & Encumbrances	$ 570,000	$ 285,000	$ 5,610	$ 279,390	98.03%
Excess (Deficiency) of Revenues Over Expenditures	$ (171,565)	$ (85,783)	$ 213,934	$ 259,063	302.00%
Beginning Fund Balance	621,736	914,217	1,021,317	-	
Ending Fund Balance	$ 450,171	$ 828,435	$ 1,235,251	$ 259,063	

LIBRARY CONSTRUCTION

CITY OF BETHANY
AS OF: DECEMBER 31ST, 2016

032-2016 LIBRARY GO BOND
REVENUES

50.00% OF FISCAL YEAR COMPLETED

ACCOUNT NO#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE							
36100	INTEREST REVENUE	0.00	714.97	8,818.22	0.00	0.00	(8,818.22)
***	TOTAL REVENUE ***	0.00	714.97	8,818.22	0.00	0.00	(8,818.22)

CITY OF BETHANY
AS OF: DECEMBER 31ST, 2016

032-2016 LIBRARY CO BOND
EXPENDITURES

50.00% OF FISCAL YEAR COMPLETED

ACCOUNT NO#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
99.0- NON-DEPARTMENTAL							
PERSONAL EXPENSES							
599.0-100	TOTAL SALARIES	144,580.00	4,882.80	13,215.00	9.14	0.00	131,365.00
599.0-102	FICA & MEDICARE	0.00	348.84	820.46	0.00	0.00	(820.46)
TOTAL PERSONAL EXPENSES		144,580.00	5,231.64	14,035.46	9.71	0.00	130,544.54
CAPITAL OUTLAY							
599.0-40510	NEW LIBRARY ARCHITECTURAL	0.00	134,020.30	169,555.80	0.00	491,811.08	(661,366.88)
599.0-4051010	DESIGN CONTINGENCY	329,838.00	0.00	0.00	0.00	0.00	329,838.00
599.0-40520	NEW LIBRARY CONSTRUCTION	5,705,560.00	0.00	0.00	0.00	0.00	5,705,560.00
599.0-4052010	CONSTRUCTION CONTINGENCY	329,838.00	0.00	0.00	0.00	0.00	329,838.00
599.0-40524	LIBRARY PARK	275,000.00	0.00	0.00	0.00	0.00	275,000.00
599.0-4052501	SITE DEVELOPMENT-PARKING	291,200.00	0.00	0.00	0.00	0.00	291,200.00
599.0-4052502	BUILDING DEMOLITION	45,000.00	0.00	0.00	0.00	0.00	45,000.00
599.0-4052503	LANDSCAPE	80,000.00	0.00	0.00	0.00	0.00	80,000.00
599.0-4052504	EARTHWORK	20,000.00	0.00	0.00	0.00	0.00	20,000.00
599.0-4052505	POND EDGE TREATMENT	130,000.00	0.00	0.00	0.00	0.00	130,000.00
599.0-4052506	FLOOD GRADING	50,000.00	0.00	0.00	0.00	0.00	50,000.00
599.0-4062001	DEWBERRY PARK DESIGN WORK	12,325.00	0.00	0.00	0.00	0.00	12,325.00
599.0-4062002	COMMISSIONING	12,350.00	0.00	0.00	0.00	0.00	12,350.00
599.0-4062004	A&E DESIGN FEES ADDED	2,435.00	0.00	0.00	0.00	0.00	2,435.00
599.0-4062007	CIVIL - PARK	4,000.00	0.00	0.00	0.00	0.00	4,000.00
599.0-4062009	LANDSCAPE DESIGN - PARK	20,815.00	0.00	0.00	0.00	0.00	20,815.00
599.0-4062015	D-1 REIMBURSEABLE ADDITIO	700.00	0.00	0.00	0.00	0.00	700.00
599.0-4063010	MATERIAL TESTING	72,564.00	0.00	0.00	0.00	0.00	72,564.00
599.0-4064020	D- 2 BETHANY	548,945.00	0.00	0.00	0.00	0.00	548,945.00
599.0-40990	BOND SALES COSTS	64,850.00	0.00	0.00	0.00	0.00	64,850.00
TOTAL CAPITAL OUTLAY		7,995,420.00	134,020.30	169,555.80	8.27	491,811.08	7,334,053.12
TRANSFERS-OUT							
TOTAL 99.0- NON-DEPARTMENTAL		8,140,000.00	139,251.94	183,591.26	8.30	491,811.08	7,464,597.66
*** TOTAL EXPENSES ***		8,140,000.00	139,251.94	183,591.26	8.30	491,811.08	7,464,597.66

*** END OF REPORT ***

THE CITY OF BETHANY

Build a better Bethany

1910

OKLAHOMA

IN GOD WE TRUST

GENERAL FUND

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

REVENUES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
		(---------- DECEMBER	----------	----------	----------	----------)
REVENUES						
010-31310	SALES TAX REVENUE	1,625,549.40	2,330,910.89	1,578,196.62	2,421,412.98	2,440,032.46
010-31320	USE TAX REVENUE	97,171.19	106,396.82	79,296.78	130,477.31	176,079.69
010-31410	HOTEL TAX REVENUE	33,421.04	36,696.76	38,519.99	37,479.39	36,971.58
010-31821	CABLE FRANCHISE TAX REVENUE	116,237.68	118,908.86	121,865.99	58,445.84	108,423.00
010-31822	PHONE FRANCHISE TAX REVENUE	3,497.64	4,031.64	6,438.99	11,469.19	14,765.87
010-31823	UTILITY FRANCHISE TAX REVENUE	312,340.99	287,615.30	303,291.32	296,175.25	294,325.89
010-32160	OCCUPATIONAL LICENSE REVENUE	17,360.75	15,208.25	18,029.00	14,969.00	16,358.00
010-32170	BUILDING PERMIT REVENUE	20,889.14	10,878.54	19,520.45	50,627.01	38,996.25
010-32180	INSPECTION PERMIT REVENUE	19,618.83	19,615.00	16,134.82	17,719.03	25,294.08
010-32190	ZONING PERMITS	903.85	1,115.00	409.00	0.00	0.00
010-32260	ANIMAL LICENSE REVENUE	3,734.00	1,350.00	681.00	0.00	0.00
010-33540	MOTOR FUEL TAX REVENUE	0.00	17,289.02	32,598.89	18,027.60	10,016.67
010-33550	COMMERCIAL VEH TAX REVENUE	69,500.39	60,240.03	76,479.90	73,676.28	77,337.19
010-33560	CIGARETTE TAX REVENUE	31,450.81	28,895.15	18,404.60	29,291.80	30,126.17
010-33570	ALCOHOL BEVERAGE TAX REVENUE	15,282.74	12,436.17	14,834.43	15,110.48	18,310.49
010-34000	ACCOUNTING SERVICE REVENUE	13,000.00	13,200.00	8,800.00	13,200.00	8,800.00
010-34010	EMERGENCY MEDICAL CALL SVC FEE	138,783.73	139,012.48	143,655.49	139,287.63	138,570.76
010-34020	STORMWATER COMPLIANCE FEE	54,095.21	53,946.43	55,554.17	53,951.00	53,775.06
010-34550	CEMETARY LOT SALES REVENUE	14,500.00	11,150.00	12,800.00	26,050.00	17,900.00
010-34710	MINERAL RIGHTS & ROYALTIES REV	19,932.91	28,854.30	39,790.01	17,057.32	13,833.13
010-34720	SWIMMING POOL REVENUE	21,428.65	19,116.11	18,531.02	18,783.10	15,735.58
010-35100	POLICE FINES & COURT COST REV	553,356.00	458,301.35	540,700.76	443,900.88	526,541.56
010-35150	FIRE RESPONSE REVENUE	0.00	204.72	0.00	0.00	0.00
010-36100	INTEREST INCOME	10,903.52	11,951.87	9,486.46	10,587.38	6,356.92
010-39010	MISCELLANEOUS REVENUE	59,888.04	66,553.78	66,317.65	57,689.16	45,545.13
010-39020	REIMBURSEMENT REVENUE	512.96	10,610.66	272.53	3,737.77	404.99
010-39025	OMAG WORKER'S COMP REFUNDS	27,544.12	10,290.00	9,879.47	11,526.09	1,921.34
010-39035	SALE OF ASSETS	0.00	0.00	0.00	657.40	0.00
TOTAL REVENUES		3,280,903.59	3,874,779.13	3,230,489.34	3,971,308.89	4,116,421.81

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

01.0- MANAGEMENT

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
010-501.0-100	TOTAL SALARIES	166,504.94	171,219.60	153,658.64	154,657.27	149,171.84
010-501.0-101	ALLOWANCES	1,579.89	1,583.37	1,365.03	1,306.69	2,253.54
010-501.0-102	FICA & MEDICARE	11,889.02	12,041.50	10,944.95	11,162.91	10,270.52
010-501.0-103	RETIREMENT	28,986.81	23,076.31	21,645.49	19,336.67	11,939.55
010-501.0-104	INSURANCE-EMPLOYEE	30,968.22	28,700.34	25,346.14	17,344.10	14,443.65
010-501.0-105	MEMBERSHIP & TRAINING	27,502.17	17,020.75	23,283.00	22,357.51	36,313.68
	TOTAL PERSONAL EXPENSES	267,431.05	253,641.87	236,243.25	226,165.15	224,392.78
MATERIAL & SUPPLIES						
010-501.0-210	OFFICE SUPPLIES	19,869.44	13,987.13	15,542.43	10,995.93	15,916.77
010-501.0-211	JANITOR SUPPLIES	797.30	870.36	2,188.60	1,036.07	1,163.07
010-501.0-212	MAINTENANCE SUPPLIES	4,014.77	5,159.85	5,525.55	4,839.26	5,338.82
010-501.0-213	FUEL & LUBRICANTS	0.00	0.00	224.27	15.65	37.73
	TOTAL MATERIAL & SUPPLIES	24,681.51	20,017.34	23,480.85	16,886.91	22,456.39
OTHER SERVICES						
010-501.0-340	PROFESSIONAL SERVICES	7,949.23	8,559.13	10,050.64	18,963.38	39,118.80
010-501.0-341	UTILITIES	8,686.79	23,767.32	10,857.07	12,277.56	11,320.84
010-501.0-342	MAINTENANCE & REPAIR	17,319.27	15,099.12	13,003.89	8,796.87	13,563.56
010-501.0-342.	VEHICLE REPAIR	0.00	0.00	0.00	493.37	0.00
010-501.0-343	INSURANCE - PROPERTY	14,376.09	10,723.68	7,616.92	16,326.57	4,070.13
010-501.0-344	REFUNDS	75.00	15.00	0.00	89.50	13.50
	TOTAL OTHER SERVICES	48,406.38	58,164.25	41,528.52	56,947.25	68,086.83
CAPITAL OUTLAY						
010-501.0-401	OFFICE EQUIPMENT	0.00	0.00	1,769.00	0.00	1,877.49
	TOTAL CAPITAL OUTLAY	0.00	0.00	1,769.00	0.00	1,877.49
CONTINGENCY						
TOTAL 01.0- MANAGEMENT		340,518.94	331,823.46	303,021.62	299,999.31	316,813.49

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

02.0- FINANCE

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------)		
PERSONAL EXPENSES						
010-502.0-100	TOTAL SALARIES	70,042.22	72,192.48	71,876.13	76,361.64	83,789.79
010-502.0-101	ALLOWANCES	111.59	120.98	120.98	120.89	120.24
010-502.0-102	FICA & MEDICARE	4,838.31	4,846.27	4,912.16	5,172.82	5,716.38
010-502.0-103	RETIREMENT	12,755.40	11,710.29	12,455.75	11,802.39	12,932.92
010-502.0-104	INSURANCE-EMPLOYEE	21,328.81	19,823.10	19,768.53	14,344.44	12,269.04
010-502.0-105	MEMBERSHIP & TRAINING	492.00	840.00	945.00	445.00	859.00
010-502.0-106	OVERTIME	0.00	0.00	0.00	0.00	20.63
	TOTAL PERSONAL EXPENSES	109,568.33	109,533.12	110,078.55	108,247.18	115,708.00
MATERIAL & SUPPLIES						
010-502.0-210	OFFICE SUPPLIES	2,855.41	5,600.70	2,326.68	3,393.74	4,008.88
010-502.0-216	FINANCIAL FEES	6,038.36	41,153.15	47,448.75	47,057.14	0.00
	TOTAL MATERIAL & SUPPLIES	8,893.77	46,753.85	49,775.43	50,450.88	4,008.88
OTHER SERVICES						
010-502.0-340	PROFESSIONAL SERVICES	33,562.11	43,657.17	14,799.18	25,071.98	26,329.22
010-502.0-342	MAINTENANCE & REPAIR	245.17	1,117.21	2,102.38	1,777.20	3,990.49
010-502.0-342.	VEHICLE REPAIR	0.00	0.00	49.95	0.00	0.00
	TOTAL OTHER SERVICES	33,807.28	44,774.38	16,951.51	26,849.18	30,319.71
CAPITAL OUTLAY						
010-502.0-401	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	1,235.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00	1,235.00
TOTAL 02.0- FINANCE		152,269.38	201,061.35	176,805.49	185,547.24	151,271.59

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

03.0- LEGAL AND COURT

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------)		
PERSONAL EXPENSES						
010-503.0-100	TOTAL SALARIES	99,688.65	109,311.05	115,966.21	128,446.05	162,214.76
010-503.0-101	ALLOWANCES	233.99	242.09	242.09	332.67	481.24
010-503.0-102	FICA & MEDICARE	7,302.19	7,958.57	8,394.07	9,274.48	11,771.00
010-503.0-103	RETIREMENT	19,134.28	16,654.35	18,750.00	18,910.37	23,129.97
010-503.0-104	INSURANCE-EMPLOYEE	18,672.39	20,829.62	20,702.97	15,146.18	17,152.36
010-503.0-105	MEMBERSHIP & TRAINING	205.00	315.00	260.00	462.66	707.67
010-503.0-106	OVERTIME	0.00	0.00	0.00	361.46	0.00
	TOTAL PERSONAL EXPENSES	145,236.50	155,310.68	164,315.34	172,933.87	215,457.00
MATERIAL & SUPPLIES						
010-503.0-210	OFFICE SUPPLIES	3,364.43	1,817.40	1,677.23	3,030.35	1,032.43
010-503.0-211	JANITOR SUPPLIES	0.00	0.00	171.11	116.08	0.00
010-503.0-212	MAINTENANCE SUPPLIES	221.88	0.00	106.60	1,949.15	287.94
	TOTAL MATERIAL & SUPPLIES	3,586.31	1,817.40	1,954.94	5,095.58	1,320.37
OTHER SERVICES						
010-503.0-340	PROFESSIONAL SERVICES	3,162.76	1,994.50	2,211.15	2,784.04	4,771.09
010-503.0-341	UTILITIES	2,417.03	2,824.91	4,129.06	4,699.03	2,990.68
010-503.0-342	MAINTENANCE & REPAIR	3,868.54	10,298.02	4,750.40	17,434.96	21,989.17
010-503.0-343	INSURANCE - GEN. & PIP	4,392.38	5,728.77	4,664.29	7,205.11	3,312.29
	TOTAL OTHER SERVICES	13,840.71	20,846.20	15,754.90	32,123.14	33,063.23
CAPITAL OUTLAY						
010-503.0-401	OFFICE EQUIPMENT	0.00	9,080.48	6,705.00	586.50	3,519.96
010-503.0-402	MOTOR VEHICLES & MACH	0.00	32,308.79	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	41,389.27	6,705.00	586.50	3,519.96
TOTAL 03.0- LEGAL AND COURT		162,663.52	219,363.55	188,730.18	210,739.09	253,360.56

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

05.0- POLICE

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
010-505.0-100	TOTAL SALARIES	1,081,122.14	1,096,842.96	1,019,834.73	1,139,232.39	1,113,216.75
010-505.0-101	ALLOWANCES	11,507.53	11,332.81	10,847.32	10,551.45	11,243.71
010-505.0-102	FICA & MEDICARE	81,181.62	80,831.74	75,810.13	87,485.11	83,939.09
010-505.0-103	RETIREMENT	147,797.62	137,877.23	133,683.13	140,104.72	145,515.89
010-505.0-104	INSURANCE-EMPLOYEE	207,472.87	202,835.58	202,163.03	185,366.83	201,260.92
010-505.0-105	MEMBERSHIP & TRAINING	9,737.68	14,280.62	12,371.11	18,519.85	27,348.02
010-505.0-106	OVERTIME	43,553.77	53,556.50	37,321.17	75,100.56	64,338.71
	TOTAL PERSONAL EXPENSES	1,582,373.23	1,597,557.44	1,492,030.62	1,656,360.91	1,646,863.09
MATERIAL & SUPPLIES						
010-505.0-210	OFFICE SUPPLIES	9,733.67	9,393.89	10,784.79	11,228.24	15,608.33
010-505.0-211	JANITORIAL SUPPLIES	1,854.20	1,004.41	1,285.02	1,246.86	819.95
010-505.0-212	MAINTENANCE SUPPLIES	19,291.75	21,516.99	16,334.77	32,640.30	19,776.99
010-505.0-213	FUEL & LUBRICANTS	840.43	1,131.61	38,054.72	19,920.35	16,478.56
	TOTAL MATERIAL & SUPPLIES	31,720.05	33,046.90	66,459.30	65,035.75	52,683.83
OTHER SERVICES						
010-505.0-340	PROFESSIONAL SERVICES	6,290.89	5,586.00	21,179.35	6,595.42	4,029.07
010-505.0-341	UTILITIES	12,269.53	15,222.01	17,287.31	17,250.97	15,087.88
010-505.0-342	MAINTENANCE & REPAIR	58,742.50	70,388.80	83,221.69	78,795.41	73,847.55
010-505.0-342.	VEHICLE REPAIR	0.00	0.00	10,242.34	16,615.75	27,719.61
010-505.0-343	INSURANCE - GEN. & PIP	24,318.13	26,508.30	14,516.72	43,017.23	15,646.83
	TOTAL OTHER SERVICES	101,621.05	117,705.11	146,447.41	162,274.78	136,330.94
CAPITAL OUTLAY						
010-505.0-401	OFFICE EQUIPMENT	0.00	0.00	0.00	14,177.47	989.00
010-505.0-402	MOTOR VEHICLES & MACH	0.00	0.00	29,271.00	63,566.93	0.00
010-505.0-403	OTHER EQUIPMENT	0.00	0.00	5,078.80	23,777.36	38,706.29
	TOTAL CAPITAL OUTLAY	0.00	0.00	34,349.80	101,521.76	39,695.29
CONTINGENCY						
TOTAL 05.0- POLICE		1,715,714.33	1,748,309.45	1,739,287.13	1,985,193.20	1,875,573.15

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

06.0- FIRE
EXPENDITURES

ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
010-506.0-100	TOTAL SALARIES	644,171.89	678,919.50	681,855.51	664,316.52	708,200.73
010-506.0-101	ALLOWANCES	241.72	242.09	242.09	241.91	424.72
010-506.0-102	FICA & MEDICARE	8,330.61	8,288.65	9,480.68	9,706.15	10,499.02
010-506.0-103	RETIREMENT	84,104.16	91,491.84	92,901.89	91,615.11	94,614.01
010-506.0-104	INSURANCE-EMPLOYEE	115,199.64	143,931.32	133,883.31	126,531.60	124,613.86
010-506.0-105	MEMBERSHIP & TRAINING	2,876.39	3,130.39	4,955.25	15,848.29	6,075.35
010-506.0-106	OVERTIME	44,761.80	22,132.47	62,222.56	46,936.98	45,707.52
	TOTAL PERSONAL EXPENSES	899,686.21	948,136.26	985,541.29	955,196.56	990,135.21
MATERIAL & SUPPLIES						
010-506.0-210	OFFICE SUPPLIES	1,050.83	1,004.60	1,006.56	907.35	400.59
010-506.0-211	JANITORIAL SUPPLIES	146.56	813.25	502.31	386.04	928.90
010-506.0-212	MAINTENANCE SUPPLIES	13,629.58	7,252.68	5,302.97	10,480.68	8,707.78
010-506.0-213	FUEL & LUBRICANTS	0.00	0.00	5,821.43	2,671.89	2,829.60
	TOTAL MATERIAL & SUPPLIES	14,826.97	9,070.53	12,633.27	14,445.96	12,866.87
OTHER SERVICES						
010-506.0-340	PROFESSIONAL SERVICES	530.40	10,442.58	27.00	(2,359.45)	1,115.00
010-506.0-341	UTILITIES	3,769.87	5,191.30	5,224.41	5,764.26	5,127.70
010-506.0-342	MAINTENANCE & REPAIR	121,318.14	109,454.70	97,887.70	89,331.55	57,981.61
010-506.0-342.	VEHICLE REPAIR	0.00	0.00	2,949.19	5,768.51	745.46
010-506.0-343	INSURANCE - GEN. & PIP	8,046.56	9,678.12	5,787.44	16,924.25	3,784.58
	TOTAL OTHER SERVICES	133,664.97	134,766.70	111,875.74	115,429.12	68,754.35
CAPITAL OUTLAY						
010-506.0-402	MOTOR VEHICLES & MACH	0.00	30,973.00	4,515.17	(2,619.87)	203.88
010-506.0-404	PROJECTS	0.00	1,174.67	30,232.01	6,914.82	21,152.79
	TOTAL CAPITAL OUTLAY	0.00	32,147.67	34,747.18	4,294.95	21,356.67
CONTINGENCY						
TOTAL 06.0- FIRE		1,048,178.15	1,124,121.16	1,144,797.48	1,089,366.59	1,093,113.10

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

07.0- COMMUNITY DEVELOPMENT

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
010-507.0-100	TOTAL SALARIES	103,574.22	107,539.34	140,347.29	117,013.31	102,838.74
010-507.0-101	ALLOWANCES	725.17	726.27	963.03	858.45	850.73
010-507.0-102	FICA & MEDICARE	7,478.48	7,673.18	10,163.75	8,548.47	7,015.80
010-507.0-103	RETIREMENT	21,940.18	17,554.54	23,605.63	16,643.15	16,022.27
010-507.0-104	INSURANCE-EMPLOYEE	21,550.02	20,108.16	21,476.41	13,772.18	20,153.28
010-507.0-105	MEMBERSHIP & TRAINING	1,956.00	475.48	1,812.00	1,932.22	1,431.06
010-507.0-106	OVERTIME	0.00	0.00	260.85	0.00	1,054.80
	TOTAL PERSONAL EXPENSES	157,224.07	154,076.97	198,628.96	158,767.78	149,366.68
MATERIAL & SUPPLIES						
010-507.0-210	OFFICE SUPPLIES	902.40	1,360.98	3,363.94	3,854.12	1,376.29
010-507.0-212	MAINTENANCE SUPPLIES	0.00	0.00	13.73	0.00	0.00
010-507.0-213	FUEL & LUBRICANTS	0.00	0.00	2,990.43	1,120.33	1,014.82
010-507.0-216	STORMWATER EDUCATION MATERIALS	884.75	0.00	1,456.00	250.00	0.00
	TOTAL MATERIAL & SUPPLIES	1,787.15	1,360.98	7,824.10	5,224.45	2,391.11
OTHER SERVICES						
010-507.0-340	PROFESSIONAL SERVICES	0.00	775.74	0.00	86,468.95	136.88
010-507.0-342	MAINTENANCE & REPAIR	3,967.45	745.01	1,598.42	4,986.89	3,025.55
010-507.0-342.	VEHICLE REPAIR	0.00	0.00	0.00	0.00	866.92
010-507.0-343	INSURANCE	0.00	0.00	0.00	0.00	1,055.00
	TOTAL OTHER SERVICES	3,967.45	1,520.75	1,598.42	91,455.84	5,084.35
CAPITAL OUTLAY						
010-507.0-401	OFFICE EQUIPMENT	0.00	0.00	0.00	1,024.00	0.00
010-507.0-402	MOTOR VEHICLES & MACH	0.00	0.00	17,664.00	17,000.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	17,664.00	18,024.00	0.00
CONTINGENCY						
TOTAL 07.0- COMMUNITY DEVELOPMENT		162,978.67	156,958.70	225,715.48	273,472.07	156,842.14

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

08.1- PUBLIC WORKS-ADMIN

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
010-508.1-100	TOTAL SALARIES	31,892.52	33,003.16	33,578.28	34,437.56	38,424.28
010-508.1-101	ALLOWANCES	120.79	120.98	120.98	120.89	120.24
010-508.1-102	FICA & MEDICARE	2,262.25	2,407.67	2,457.80	2,457.65	2,727.56
010-508.1-103	RETIREMENT	6,774.28	5,408.24	5,879.41	5,382.31	6,040.99
010-508.1-104	INSURANCE-EMPLOYEE	6,583.91	11,819.76	11,647.32	5,300.64	5,132.38
010-508.1-105	MEMBERSHIP & TRAINING	660.80	375.00	75.00	560.00	135.00
010-508.1-106	OVERTIME	0.00	0.00	0.00	90.38	84.30
	TOTAL PERSONAL EXPENSES	48,294.55	53,134.81	53,758.79	48,349.43	52,664.75
MATERIAL & SUPPLIES						
010-508.1-210	OFFICE SUPPLIES	630.44	722.37	609.64	584.65	1,337.33
010-508.1-212	MAINTENANCE SUPPLIES	932.08	631.88	577.39	781.00	722.04
	TOTAL MATERIAL & SUPPLIES	1,562.52	1,354.25	1,187.03	1,365.65	2,059.37
OTHER SERVICES						
010-508.1-340	PROFESSIONAL SERVICES	27.00	834.50	59.70	2,511.00	204.00
010-508.1-341	UTILITIES	5,010.84	5,604.94	7,752.43	6,865.42	4,630.55
010-508.1-342	MAINTENANCE & REPAIR	485.33	787.53	331.85	337.74	6,377.47
010-508.1-343	INSURANCE - GEN. & PIP	6,664.58	12,928.33	8,548.03	18,088.97	2,436.76
010-508.1-346	LEGAL EXPENSES	0.00	0.00	0.00	350.75	0.00
	TOTAL OTHER SERVICES	12,187.75	20,155.30	16,692.01	28,153.88	13,648.78
CAPITAL OUTLAY						
CONTINGENCY						
	TOTAL 08.1- PUBLIC WORKS-ADMIN	62,044.82	74,644.36	71,637.83	77,868.96	68,372.90

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

08.2- PUBLIC WORKS-STREET

EXPENDITURES ACCT NO# ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE (DECEMBER)	2015-2016 BALANCE (DECEMBER)	2016-2017 BALANCE (DECEMBER)
PERSONAL EXPENSES					
010-508.2-100 TOTAL SALARIES	126,690.24	130,901.56	112,067.45	89,902.03	80,872.82
010-508.2-101 ALLOWANCES	483.44	285.54	242.09	0.00	0.00
010-508.2-102 FICA & MEDICARE	9,255.36	9,626.29	8,052.73	6,626.04	5,930.49
010-508.2-103 RETIREMENT	25,128.03	17,055.18	19,831.04	14,462.32	12,410.24
010-508.2-104 INSURANCE-EMPLOYEE	34,467.56	47,430.96	47,721.17	36,312.22	31,986.80
010-508.2-106 OVERTIME	1,249.88	1,966.44	2,530.29	4,674.09	2,302.22
TOTAL PERSONAL EXPENSES	197,274.51	207,265.97	190,444.77	151,976.70	133,502.57
MATERIAL & SUPPLIES					
010-508.2-212 MAINTENANCE SUPPLIES	16,842.46	18,313.22	33,837.40	13,680.62	31,270.71
010-508.2-213 FUEL AND LUBRICANTS	0.00	0.00	9,804.74	3,558.00	3,176.49
010-508.2-214 SMALL TOOLS	0.00	0.00	11.97	76.81	393.32
010-508.2-215 CHEMICALS	190.31	0.00	0.00	0.00	0.00
TOTAL MATERIAL & SUPPLIES	17,032.77	18,313.22	43,654.11	17,315.43	34,840.52
OTHER SERVICES					
010-508.2-341 UTILITIES	54,001.63	54,349.88	56,911.87	46,158.16	57,818.46
010-508.2-342 MAINTENANCE & REPAIR	5,279.61	8,136.06	9,094.73	4,693.93	19,286.45
010-508.2-342.VEHICLE MAINTENENCE	0.00	0.00	2,024.54	0.00	1,565.47
TOTAL OTHER SERVICES	59,281.24	62,485.94	68,031.14	50,852.09	78,670.38
CAPITAL OUTLAY					
CONTINGENCY					
TOTAL 08.2- PUBLIC WORKS-STREET	273,588.52	288,065.13	302,130.02	220,144.22	247,013.47

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

08.4- PUBLIC WORKS-MAINT

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
010-508.4-100	TOTAL SALARIES	32,375.16	14,836.19	15,205.31	20,333.65	10,634.04
010-508.4-102	FICA & MEDICARE	2,440.02	1,071.95	1,103.63	1,115.37	839.08
010-508.4-103	RETIREMENT	6,867.07	2,408.44	2,641.40	2,384.19	1,717.62
010-508.4-104	INSURANCE-EMPLOYEE	5,193.58	5,393.86	3,589.23	1,839.71	7.20
010-508.4-106	OVERTIME	0.00	0.00	31.72	0.00	452.03
	TOTAL PERSONAL EXPENSES	46,875.83	23,710.44	22,571.29	25,672.92	13,649.97
MATERIAL & SUPPLIES						
010-508.4-210	OFFICE SUPPLIES	139.35	0.00	0.00	0.00	0.00
010-508.4-212	MAINTENANCE SUPPLIES	10,304.12	20,340.78	3,654.24	4,464.64	4,900.11
010-508.4-213	FUEL AND LUBRICANTS	49,588.54	37,232.29	(15,648.93)	1,046.49	328.21
	TOTAL MATERIAL & SUPPLIES	60,032.01	57,573.07	(11,994.69)	5,511.13	5,228.32
OTHER SERVICES						
010-508.4-342	MAINTENANCE & REPAIR	11,563.36	42,422.97	369.05	1,936.19	938.67
010-508.4-342.	VEHICLE REPAIR	0.00	0.00	1,655.00	0.00	1,029.17
	TOTAL OTHER SERVICES	11,563.36	42,422.97	2,024.05	1,936.19	1,967.84
CAPITAL OUTLAY						
TOTAL 08.4- PUBLIC WORKS-MAINT		118,471.20	123,706.48	12,600.65	33,120.24	20,846.13

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

08.5- PUBLIC WORKS - PARKS

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
010-508.5-100	TOTAL SALARIES	184,380.65	168,913.64	175,348.31	164,829.34	167,172.24
010-508.5-101	ALLOWANCES	241.72	242.09	242.09	241.91	240.62
010-508.5-102	FICA & MEDICARE	14,729.22	13,314.71	13,722.42	13,071.24	13,531.66
010-508.5-103	RETIREMENT	34,351.03	23,053.88	25,893.36	23,270.36	22,210.30
010-508.5-104	INSURANCE-EMPLOYEE	54,999.10	32,533.86	38,079.54	44,469.85	39,116.70
010-508.5-105	MEMBERSHIP & TRAINING	130.00	390.00	0.00	435.00	390.00
010-508.5-106	OVERTIME	3,445.21	2,850.37	3,643.89	7,885.28	6,264.90
	TOTAL PERSONAL EXPENSES	292,276.93	241,298.55	256,929.61	254,202.98	248,926.42
MATERIAL & SUPPLIES						
010-508.5-210	OFFICE SUPPLIES	29.81	0.00	0.00	4.11	0.00
010-508.5-211	JANITORIAL SUPPLIES	119.15	120.00	291.07	432.12	62.48
010-508.5-212	MAINTENANCE SUPPLIES	8,619.60	11,885.68	9,329.40	10,750.38	33,334.27
010-508.5-213	FUEL AND LUBRICANTS	0.00	0.00	5,552.05	3,108.25	2,501.20
010-508.5-214	SMALL TOOLS	0.00	0.00	0.00	26.54	138.88
010-508.5-215	CHEMICALS	300.00	391.76	34.50	208.40	848.49
	TOTAL MATERIAL & SUPPLIES	9,068.56	12,397.44	15,207.02	14,529.80	36,885.32
OTHER SERVICES						
010-508.5-340	PROFESSIONAL SERVICES	0.00	27.00	0.00	0.00	135.00
010-508.5-341	UTILITIES	2,203.22	1,281.92	1,841.67	2,623.78	2,195.58
010-508.5-342	MAINTENANCE & REPAIR	5,618.43	3,230.17	3,151.06	4,054.84	8,488.65
010-508.5-342.	VEHICLE REPAIR	0.00	0.00	0.00	1,666.23	3,910.35
010-508.5-344	REFUNDS	225.00	277.00	275.00	170.00	30.00
	TOTAL OTHER SERVICES	8,046.65	4,816.09	5,267.73	8,514.85	14,759.58
CAPITAL OUTLAY						
	TOTAL 08.5- PUBLIC WORKS - PARKS	309,392.14	258,512.08	277,404.36	277,247.63	300,571.32

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

010-GENERAL FUND

99.0- NON-DEPARTMENTAL
EXPENDITURES

ACCT NO# ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
			- DECEMBER ----------		)
OTHER SERVICES					
CONTINGENCY					
010-599.0-504 STORM RECOVERY CONTINGENCY	0.00	0.00	0.00	0.00	120,000.00
TOTAL CONTINGENCY	0.00	0.00	0.00	0.00	120,000.00
TRANSFERS-IN					
010-599.0-821 TRANSFER FROM PUBLIC SAFETY	0.00	0.00	0.00	0.00	(1,100,000.00)
010-599.0-856 TRANSFER FROM BPWA -056-	0.00	(850,000.00)	0.00	(605,000.00)	366,667.00
010-599.0-877 OPER. XFER IN - STC	(1,968,811.34)	(1,923,001.50)	(1,919,391.00)	(1,203,319.74)	(2,013,026.77)
TOTAL TRANSFERS-IN	(1,968,811.34)	(2,773,001.50)	(1,919,391.00)	(1,808,319.74)	(2,746,359.77)
TRANSFERS-OUT					
010-599.0-977 OPER. XFER OUT - STC	2,386,437.99	2,330,910.89	2,326,498.19	1,644,272.02	2,440,032.46
TOTAL TRANSFERS-OUT	2,386,437.99	2,330,910.89	2,326,498.19	1,644,272.02	2,440,032.46
TOTAL 99.0- NON-DEPARTMENTAL	417,626.65	(442,090.61)	407,107.19	(164,047.72)	(186,327.31)
TOTAL EXPENDITURES	4,763,446.32	4,084,475.11	4,849,237.43	4,488,650.83	4,297,450.54
REVENUES OVER/(UNDER) EXPENDITURES	(1,482,542.73)	(209,695.98)	(1,618,748.09)	(517,341.94)	(181,028.73)

THE CITY OF BETHANY

IN GOD WE TRUST

BETHANY PUBLIC WORKS FUND

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

056-BETHANY PUBLIC WORKS AUTH

ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
		(---------- DECEMBER	----------	----------	----------)	
ASSETS						
056-10001	CLAIM ON POOLED CASH	6,002,877.64	4,821,358.30	4,969,856.94	4,037,496.94	3,221,489.10
056-10130	CASH BPWA - A/C # 012233819	580,424.56	580,705.99	580,892.77	581,073.12	581,073.12
056-10131	OWRB SEWER A/C# 236320	1,742.63	0.42	1,744.24	1,745.08	1,746.34
056-10210	CASH W/ FA - BETH PWA 12 BND	333,572.71	700,318.21	4,318,856.51	864,993.23	1,805,814.04
056-10212	CASH W/FA - BETH PWA 12 SNK	0.00	0.00	220,064.80	252.26	252.26
056-10230	CASH W/FA BETH PWA 12 CON	2,037,479.28	857,476.38	268,601.65	3,547,788.15	3,016,152.37
056-10270	RESTRICTED OWRB CASH	986,678.92	1,358,028.92	1,729,613.42	2,096,294.42	2,462,261.42
056-10300	INVESTMENTS	1,793,812.27	2,034,285.27	1,925,625.60	2,198,996.29	1,876,124.79
056-10400	INTEREST RECEIVABLE	23,476.67	23,476.67	0.00	0.00	345.78
056-11500	A/R RET CKS/CR CARD TIME DIFF	4,425.03	(370.93)	(14,282.29)	(8,685.20)	(8,666.10)
056-11542	A/R - SOLID WASTE	147,221.34	141,900.35	186,357.25	150,851.76	152,189.72
056-11543	A/R - WATER	179,308.58	184,800.42	237,993.65	185,583.80	223,291.85
056-11544	A/R SEWER	152,670.86	166,109.90	194,712.25	158,104.34	156,580.15
056-11545	STATE SOLID WASTE FEE A/R	0.00	0.00	9,142.07	9,142.07	9,142.07
056-11546	PENALTY A/R	13,936.80	(371.86)	14,359.79	15,760.46	15,918.36
056-11548	A/R-U/S RETURNED CHECKS	(668.30)	0.00	0.00	0.00	0.00
056-11599	ALLOW FOR UNCOLLECTIBLE A/R	(40,000.00)	(40,000.00)	(40,000.00)	(40,000.00)	(40,000.00)
056-11700	OTHER ACCRUED REC	173,529.00	271,766.87	140,411.47	142,731.47	142,731.47
056-13000	DUE FROM OTHER FUNDS	0.00	0.00	0.00	(10,387.25)	(10,387.25)
056-14300	PREPAID EXPENSE	(135.00)	0.00	0.00	0.00	0.00
056-14302	PREPAID WORKER'S COMP INSURANC	0.00	(202.28)	0.00	0.00	0.00
056-14900	DEFERRED COST CLEARING	105,578.78	0.00	0.00	(51,698.61)	(51,698.61)
056-14901	DEFERRED ISSUANCE EXP (OWRB)	279,587.64	0.00	0.00	0.00	0.00
056-16100	LAND	107,853.75	107,853.75	107,853.75	107,853.75	107,853.75
056-16200	BUILDINGS	246,964.52	246,964.52	246,964.52	246,964.52	246,964.52
056-16202	POLICE/COURT BLDG	2,599,862.69	2,483,983.94	2,483,983.94	2,483,983.94	2,483,983.94
056-16203	ANIMAL CONTROL BLDG	367,666.82	367,666.82	367,666.82	367,666.82	367,666.82
056-16302	WATER PLANT IMPROVEMENTS	12,110,564.99	12,110,564.99	12,125,556.79	12,125,556.79	12,125,556.79
056-16303	WATER LINE IMPROVEMENTS	5,094,896.46	5,094,896.46	5,094,896.46	5,094,896.46	5,094,896.46
056-16304	WATER STORAGE IMPROVEMENTS	1,657,843.39	1,657,843.39	1,657,843.39	1,657,843.39	1,657,843.39
056-16305	WATER WELL IMPROVEMENTS	1,170,760.69	1,170,760.69	1,170,760.69	1,170,760.69	1,282,853.33
056-16306	SEWER LINE IMPROVEMENTS	12,298,803.74	12,298,803.74	12,298,803.74	14,177,723.51	14,193,999.51
056-16307	SEWER LIFT STATIONS	866,283.12	866,283.12	1,032,601.12	1,057,568.12	1,057,568.12
056-16401	OFFICE FURNITURE & EQUIPMENT	57,015.34	103,140.92	45,025.65	45,025.65	45,025.65
056-16402	MOTOR VEHICLES	1,110,215.42	1,110,215.42	1,097,977.70	1,180,322.79	1,180,322.79
056-16403	OTHER EQUIPMENT	805,312.83	805,312.83	831,885.67	831,885.67	831,885.67
056-16500	CONSTRUCTION IN PROGRESS	49,985.00	69,545.30	100,587.84	21,900.90	35,973.37
056-16501	CONST IN PROGRESS-WATER PLANT	0.00	0.00	0.00	3,730.68	4,401.63
056-16504	CONST IN PROGRESS - SEWER LINE	6,826.27	1,231,467.92	1,858,024.48	152,060.25	251,515.24
056-16506	CONSTRUCTION IN PROGRESS-WELLS	0.00	0.00	0.00	0.00	450,113.31
056-16600	ACCUMULATED DEPRECIATION	(13,452,200.09)	(14,416,964.79)	(15,323,073.45)	(16,273,443.91)	(16,273,443.91)
TOTAL ASSETS		37,874,174.35	36,407,621.65	39,941,309.23	38,332,342.35	38,699,341.26
LIABILITIES						
056-20200	ACCOUNTS PAYABLE	115,878.75	0.00	0.00	0.00	0.00
056-20201	A/P PENDING	139,341.79	160,003.86	165,670.41	36,311.16	44,273.75
056-20320	COMP ABS CURRENT AMOUNT	122,346.26	0.00	0.00	0.00	0.00
056-20800	DUE TO OTHER FUNDS	18,808.47	20,183.20	20,183.20	20,183.20	20,183.20

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

056-BETHANY PUBLIC WORKS AUTH

ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
		(---------- DECEMBER	----------	----------	----------)	
056-21300	INTEREST PAYABLE	113,268.69	153,664.98	154,058.15	147,447.85	147,447.85
056-22000	FEDERAL WITHHOLDING PAYABLE	3,039.33	3,254.48	3,305.41	4,585.16	4,855.74
056-22001	STATE WITHHOLDING PAYABLE	1,076.72	1,097.31	1,125.96	1,464.05	1,620.25
056-22002	FICA PAYABLE	2,231.15	2,562.99	2,583.25	3,206.44	3,316.38
056-22003	MEDICARE PAYABLE	521.83	599.44	604.18	749.89	775.61
056-22005	OMRF PAYABLE	1,773.16	2,059.87	2,091.19	2,519.37	2,644.42
056-22006	ICMA PAYABLE	305.30	356.29	313.13	366.52	364.11
056-22010	INSURANCE PAYABLE	2,896.38	4,417.14	4,329.31	5,381.33	5,514.47
056-22011	CHILD SUPPORT PAYABLE	154.35	146.21	176.02	150.65	306.15
056-22012	GARNISHMENTS PAYABLE	0.00	0.00	177.59	46.50	0.00
056-22014	UNITED WAY PAYABLE	3.55	7.90	8.60	9.30	10.00
056-22040	EMPLOYEE LOANS PAYABLE	21.66	26.07	24.51	7.91	0.00
056-22400	COMPS ABS LONG TERM AMOUNT	23,166.72	145,512.98	165,143.47	165,143.47	165,143.47
056-22510	BONDS PAYABLE - CURRENT	(1,625,000.00)	0.00	0.00	0.00	0.00
056-23110	BONDS PAYABLE - SERIES 2012	5,210,000.00	3,585,000.00	3,270,000.00	2,935,000.00	2,876,666.66
056-23140	BOND PAYABLE-OWRB ORF-050011CW	6,809,264.79	6,613,134.85	4,095,426.24	3,759,448.40	3,527,083.76
056-23141	BONDS PAYABLE - 2013 REFUNDING	4,410,896.58	3,978,019.88	9,079,333.60	9,015,000.00	8,855,003.83
056-23300	UNAMORITIZED BOND DISCOUNT	(75,594.68)	0.00	0.00	0.00	0.00
TOTAL LIABILITIES		15,274,400.80	14,670,047.45	16,964,554.22	16,097,021.20	15,655,209.65
EQUITY/FUND BALANCE						
056-25390	RE - UNRES	9,475,379.70	9,689,702.17	9,648,007.27	9,741,213.48	10,672,645.69
056-26100	NETASSETS,INV IN CAPITALASSETS	9,274,547.40	9,274,547.40	9,417,329.47	9,417,329.47	9,417,329.47
056-26200	NA-RESTRICTED FOR EMERGENCIES	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00
056-26205	NA-RESTRICTED FOR OPEB COSTS	0.00	6,151.20	25,350.54	33,287.26	33,287.26
056-27200	NET ASSETS RESTIRCTED FOR DEBT	272,095.17	272,095.17	272,095.17	272,095.17	272,095.17
056-27400	NET ASSETS RESTRICTED/CAPITAL	1,251,025.21	1,251,025.21	1,251,025.21	1,251,025.21	1,251,025.21
056-29900	ENCUMBRANCE CONTROL	(738,872.73)	(1,336,082.71)	(1,422,260.21)	(2,100,177.56)	(1,272,303.65)
056-29910	ENCUMBRANCE CONTROL OFFSET	738,872.73	1,336,082.71	1,422,260.21	2,100,177.56	1,272,303.65
056-29930	ENCUMBRANCE CONTROL PY	530,158.88	744,087.48	1,057,286.28	1,081,517.21	1,096,732.21
056-29931	ENCUMBRANCE CONTROL PY OFFSET	(530,158.88)	(744,087.48)	(1,057,286.28)	(1,081,517.21)	(1,096,732.21)
TOTAL EQUITY/FUND BALANCE		20,873,047.48	21,093,521.15	21,213,807.66	21,314,950.59	22,246,382.80
REVENUES						
056-31900	PENALTY REVENUE	56,253.16	54,325.81	55,515.27	58,179.38	56,494.29
056-34200	SOLID WASTE REVENUE	1,092,954.89	1,095,709.75	1,134,374.66	1,090,381.92	1,090,129.54
056-34300	WATER REVENUE	1,799,033.00	1,590,881.45	1,633,017.60	1,746,787.09	1,891,642.05
056-34310	WATER TAP REVENUE	2,593.00	379.00	2,507.00	2,643.00	350.00
056-34400	SEWER REVENUE	1,121,782.52	1,125,592.66	1,158,348.83	1,080,758.16	1,086,037.70
056-34410	SEWER TAP REVENUE	100.00	150.00	100.00	300.00	250.00
056-36100	INTEREST INCOME	17,715.80	29,885.66	53,567.29	23,708.64	10,696.31
056-36300	LEASE REVENUE	83,258.63	82,530.64	74,839.83	69,335.93	66,337.71
056-39000	MISCELLANEOUS REVENUE	633.84	0.00	1,736.67	2,820.00	438.07
056-39001	SCRAP METAL REVENUE	4,525.55	5,052.56	6,987.78	339.80	449.40
TOTAL REVENUES		4,178,850.39	3,984,507.53	4,120,994.93	4,075,253.92	4,202,825.07

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

056-BETHANY PUBLIC WORKS AUTH

99.0- NON-DEPARTMENTAL
EXPENDITURES

ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
OTHER SERVICES						
056-599.0-397	SEWER TREATMENT EXPENSE	481,896.71	590,114.72	479,821.79	463,678.42	476,532.64
	TOTAL OTHER SERVICES	481,896.71	590,114.72	479,821.79	463,678.42	476,532.64
CAPITAL OUTLAY						
CONTINGENCY						
056-599.0-502	LITIGATION CONTINGENCY	0.00	0.00	0.00	0.00	128,290.50
056-599.0-503	EMERGENCY/DISASTER CONTING.	0.00	0.00	0.00	0.00	6,682.50
	TOTAL CONTINGENCY	0.00	0.00	0.00	0.00	134,973.00
DEBT SERVICE						
056-599.0-601	INTEREST EXPENSE	190,323.26	68,096.16	21,741.70	44,706.62	121,701.14
056-599.0-602	FISCAL AGENT FEES	0.00	0.00	3,000.00	12,681.89	22,641.69
	TOTAL DEBT SERVICE	190,323.26	68,096.16	24,741.70	57,388.51	144,342.83
TRANSFERS-IN						
056-599.0-810	OPER XFER IN - GF SALES TAX	(2,386,437.99)	(2,330,910.89)	(2,326,498.19)	(1,644,272.02)	(2,440,032.46)
	TOTAL TRANSFERS-IN	(2,386,437.99)	(2,330,910.89)	(2,326,498.19)	(1,644,272.02)	(2,440,032.46)
TRANSFERS-OUT						
056-599.0-900	TRANSFER TO GENERAL FUND	0.00	850,000.00	0.00	605,000.00	733,333.00
056-599.0-910	OPER XFER OUT - GF SALES TAX	1,968,811.34	1,923,001.50	1,919,361.00	995,104.74	2,013,026.77
056-599.0-931	OPER XFER OUT - CIP SALES TAX	341,980.33	89,056.45	207,116.07	298,134.86	218,790.69
	TOTAL TRANSFERS-OUT	2,310,791.67	2,862,057.95	2,126,477.07	1,898,239.60	2,965,150.46
TOTAL 99.0- NON-DEPARTMENTAL		596,573.65	1,189,357.94	304,542.37	775,034.51	1,280,966.47

FIVE YEAR RELATIVE BALANCES REPORT
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056-BETHANY PUBLIC WORKS AUTH

02.0- FINANCE

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
056-502.0-100	TOTAL SALARIES	70,044.23	72,194.29	71,877.43	76,362.80	83,791.20
056-502.0-101	ALLOWANCES	111.72	121.12	121.11	121.02	120.37
056-502.0-102	FICA & MEDICARE	4,838.72	4,846.40	4,912.20	5,172.49	5,716.22
056-502.0-103	RETIREMENT	12,755.52	11,710.46	12,455.56	11,802.18	12,932.96
056-502.0-104	INSURANCE-EMPLOYEE	10,205.12	11,781.22	10,263.38	11,844.47	10,828.90
056-502.0-105	MEMBERSHIP,TRAVEL & TRAINING	308.00	300.00	0.00	255.00	0.00
056-502.0-106	OVERTIME	0.00	0.00	0.00	0.00	20.64
	TOTAL PERSONAL EXPENSES	98,263.31	100,953.49	99,629.68	105,557.96	113,410.29
MATERIAL & SUPPLIES						
056-502.0-210	OFFICE SUPPLIES	26,673.88	29,747.30	32,052.30	44,190.50	22,630.63
	TOTAL MATERIAL & SUPPLIES	26,673.88	29,747.30	32,052.30	44,190.50	22,630.63
OTHER SERVICES						
056-502.0-340	PROFESSIONAL SERVICES	34,732.11	46,452.74	35,222.75	26,522.50	27,768.82
056-502.0-342	MAINTENANCE & REPAIR	9,136.34	7,234.97	18,642.72	9,349.79	26,712.16
	TOTAL OTHER SERVICES	43,868.45	53,687.71	53,865.47	35,872.29	54,480.98
CAPITAL OUTLAY						
TOTAL 02.0- FINANCE		168,805.64	184,388.50	185,547.45	185,620.75	190,521.90

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

056-BETHANY PUBLIC WORKS AUTH

08.1- PUBLIC WORKS-ADMIN

EXPENDITURES ACCT NO# ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
			- DECEMBER ----------		)
PERSONAL EXPENSES					
056-508.1-100 TOTAL SALARIES	31,893.00	33,003.66	33,578.75	34,437.93	38,424.60
056-508.1-101 ALLOWANCES	120.93	121.12	121.11	121.02	120.37
056-508.1-102 FICA & MEDICARE	2,262.44	2,407.74	2,457.72	2,457.59	2,727.47
056-508.1-103 RETIREMENT	6,774.26	5,408.28	5,879.52	5,382.29	6,041.00
056-508.1-104 INSURANCE-EMPLOYEE	3,405.27	2,160.00	2,171.40	3,478.87	4,360.38
056-508.1-106 OVERTIME	0.00	0.00	0.00	90.39	84.32
TOTAL PERSONAL EXPENSES	44,455.90	43,100.80	44,208.50	45,968.09	51,758.14
MATERIAL & SUPPLIES					
OTHER SERVICES					
056-508.1-340 PROFESSIONAL SERVICES	178.10	0.00	0.00	54.00	0.00
056-508.1-343 INSURANCE - PROPERTY	38,749.74	40,814.75	7,215.55	26,372.81	205.49
056-508.1-345 SCRAP METAL EXPENSES	4,667.99	4,939.07	5,510.86	4,672.45	7,131.75
056-508.1-346 WELL & LEGAL EXPENSES	0.00	138,747.32	73,099.17	190,870.33	61,664.12
TOTAL OTHER SERVICES	43,595.83	184,501.14	85,825.58	221,969.59	69,001.36
CAPITAL OUTLAY					
CONTINGENCY					
TOTAL 08.1- PUBLIC WORKS-ADMIN	88,051.73	227,601.94	130,034.08	267,937.68	120,759.50

FIVE YEAR RELATIVE BALANCES REPORT
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056-BETHANY PUBLIC WORKS AUTH

08.4- PUBLIC WORKS FLEET MAINT

EXPENDITURES ACCT NO# ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	DECEMBER 2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
PERSONAL EXPENSES					
056-508.4-100 TOTAL SALARIES	10,791.83	4,945.43	5,068.48	6,777.95	3,544.77
056-508.4-102 FICA & MEDICARE	813.24	357.28	367.86	371.77	279.72
056-508.4-103 RETIREMENT	2,288.92	802.82	880.46	794.66	572.52
056-508.4-104 INSURANCE-EMPLOYEE	2,790.54	2,392.44	4,115.23	2,866.32	3,299.40
056-508.4-106 OVERTIME	0.00	0.00	10.57	0.00	150.69
TOTAL PERSONAL EXPENSES	16,684.53	8,497.97	10,442.60	10,810.70	7,847.10
MATERIAL & SUPPLIES					
056-508.4-210 OFFICE SUPPLIES	456.00	0.00	0.00	0.00	0.00
056-508.4-212 MAINTENANCE SUPPLIES	13,405.62	17,069.88	17,964.17	13,331.02	2,296.13
056-508.4-213 FUEL & LUBRICANTS	71,814.79	48,171.82	31,773.36	16,005.99	22,894.37
056-508.4-214 SMALL TOOLS	0.00	0.00	0.00	12.73	0.00
TOTAL MATERIAL & SUPPLIES	85,676.41	65,241.70	49,737.53	29,349.74	25,190.50
OTHER SERVICES					
056-508.4-342 MAINTENANCE & REPAIR	4,245.37	10,812.37	2,760.40	6,623.72	1,524.88
TOTAL OTHER SERVICES	4,245.37	10,812.37	2,760.40	6,623.72	1,524.88
CAPITAL OUTLAY					
TOTAL 08.4- PUBLIC WORKS FLEET MAINT	106,606.31	84,552.04	62,940.53	46,784.16	34,562.48

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

056-BETHANY PUBLIC WORKS AUTH

08.3- PUBLIC WORKS SANITATION

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	DECEMBER 2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
PERSONAL EXPENSES						
056-508.3-100	TOTAL SALARIES	293,910.96	297,244.15	304,186.33	291,581.21	272,662.93
056-508.3-101	ALLOWANCES	241.72	242.09	242.09	241.91	240.62
056-508.3-102	FICA & MEDICARE	21,395.91	20,924.76	21,695.67	21,015.62	19,778.40
056-508.3-103	RETIREMENT	62,266.05	48,670.78	53,883.20	45,338.98	42,660.85
056-508.3-104	INSURANCE - EMPLOYEE	76,441.02	131,559.94	129,564.85	112,373.14	97,928.70
056-508.3-106	OVERTIME	2,109.32	2,766.50	5,640.42	7,450.74	5,918.43
	TOTAL PERSONAL EXPENSES	456,364.98	501,408.22	515,212.56	478,001.60	439,189.93
MATERIAL & SUPPLIES						
056-508.3-212	MAINTENANCE SUPPLIES	2,609.65	14,059.92	2,033.07	7,051.86	23,010.55
056-508.3-213	FUEL AND LUBRICANTS	0.00	0.00	22,288.70	7,854.87	232.06
056-508.3-214	SMALL TOOLS	0.00	0.00	436.00	0.00	0.00
	TOTAL MATERIAL & SUPPLIES	2,609.65	14,059.92	24,757.77	14,906.73	23,242.61
OTHER SERVICES						
056-508.3-342	MAINTENANCE & REPAIR	133,584.30	146,190.20	154,309.97	135,949.39	175,808.94
056-508.3-342	VEHICLE REPAIR	0.00	0.00	17,267.74	5,181.71	17,697.67
056-508.3-343	INSURANCE - LIABILITY & PROP	0.00	0.00	233.14	249.72	3,942.72
	TOTAL OTHER SERVICES	133,584.30	146,190.20	171,810.85	141,380.82	197,449.33
CAPITAL OUTLAY						
056-508.3-402	MOTOR VEHICLES & MACHINERY	0.00	0.00	0.00	11,723.12	0.00
	TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	11,723.12	0.00
TOTAL 08.3- PUBLIC WORKS SANITATION		592,558.93	661,658.34	711,781.18	646,012.27	659,881.87

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

056-BETHANY PUBLIC WORKS AUTH

12.1- UTILITY-WATER

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
056-512.1-100	TOTAL SALARIES	260,802.52	233,791.98	256,984.81	262,021.62	276,796.34
056-512.1-101	ALLOWANCES	1,418.86	1,452.55	1,363.07	1,451.45	1,443.71
056-512.1-102	FICA & MEDICARE	18,897.73	16,641.35	18,469.60	19,048.64	20,058.41
056-512.1-103	RETIREMENT	53,979.61	38,976.34	44,499.21	42,278.42	44,487.34
056-512.1-104	INSURANCE - EMPLOYEE	69,447.70	68,632.84	73,553.42	78,600.22	79,871.81
056-512.1-105	MEMBERSHIP, TRAVEL & TRAINING	582.18	2,012.88	2,332.63	2,198.71	2,174.10
056-512.1-106	OVERTIME	3,917.56	7,160.11	4,591.34	10,115.64	10,605.65
	TOTAL PERSONAL EXPENSES	409,046.16	368,668.05	401,794.08	415,714.70	435,437.36
MATERIAL & SUPPLIES						
056-512.1-210	OFFICE SUPPLIES	324.25	112.77	207.80	143.86	617.98
056-512.1-211	JANITOR SUPPLIES	0.00	0.00	625.31	427.83	465.30
056-512.1-212	MAINTENANCE SUPPLIES	26,518.86	48,641.18	31,984.89	26,537.75	31,831.35
056-512.1-213	FUEL AND LUBRICANTS	0.00	0.00	5,531.56	6,806.50	5,608.11
056-512.1-214	SMALL TOOLS	0.00	0.00	0.00	9.97	0.00
056-512.1-215	CHEMICALS	182,285.13	152,365.02	162,239.72	136,406.21	176,408.41
	TOTAL MATERIAL & SUPPLIES	209,128.24	201,118.97	200,589.28	170,332.12	214,931.15
OTHER SERVICES						
056-512.1-340	PROFESSIONAL SERVICES	10,745.00	10,283.30	9,861.00	6,573.65	11,202.71
056-512.1-341	UTILITIES	126,214.32	120,357.35	135,484.99	407,655.80	251,900.75
056-512.1-342	MAINTENANCE & REPAIR	45,810.33	75,057.26	51,012.07	79,444.71	25,242.36
056-512.1-343	INSURANCE - PROPERTY	0.00	41.16	32,040.68	38,607.12	25,393.69
	TOTAL OTHER SERVICES	182,769.65	205,739.07	228,398.74	532,281.28	313,739.51
CAPITAL OUTLAY						
056-512.1-404	PROJECTS	1,160.00	62,646.94	0.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	1,160.00	62,646.94	0.00	0.00	0.00
TOTAL 12.1- UTILITY-WATER		802,104.05	838,173.03	830,782.10	1,118,328.10	964,108.02

FIVE YEAR RELATIVE BALANCES REPORT
AS OF: DECEMBER 31ST, 2016

056-BETHANY PUBLIC WORKS AUTH

12.2- UTILITY-SEWER

EXPENDITURES ACCT NO#	ACCT NAME	2012-2013 BALANCE	2013-2014 BALANCE	2014-2015 BALANCE	2015-2016 BALANCE	2016-2017 BALANCE
				- DECEMBER ----------		)
PERSONAL EXPENSES						
056-512.2-100	TOTAL SALARIES	53,061.98	56,687.22	45,249.05	55,052.55	56,819.26
056-512.2-102	FICA & MEDICARE	3,810.34	4,040.84	3,304.53	3,768.29	4,057.57
056-512.2-103	RETIREMENT	11,529.77	9,647.06	7,846.88	8,736.35	8,657.53
056-512.2-104	INSURANCE - EMPLOYEE	14,027.33	22,082.96	19,939.63	21,383.41	19,351.92
056-512.2-105	MEMBERSHIP & TRAINING	0.00	0.00	22.17	0.00	0.00
056-512.2-106	OVERTIME	2,118.86	2,695.44	1,375.50	2,983.54	1,920.98
	TOTAL PERSONAL EXPENSES	84,548.28	95,153.52	77,737.76	91,924.14	90,807.26
MATERIAL & SUPPLIES						
056-512.2-212	MAINTENANCE SUPPLIES	5,990.89	6,017.76	2,240.97	3,394.75	8,465.52
056-512.2-213	FUEL AND LUBRICANTS	0.00	0.00	1,848.59	956.73	1,184.58
056-512.2-214	SMALL TOOLS	0.00	55.81	0.00	0.00	0.00
056-512.2-215	CHEMICALS	451.14	0.00	415.68	148.00	1,239.89
	TOTAL MATERIAL & SUPPLIES	6,442.03	6,073.57	4,505.24	4,499.48	10,889.99
OTHER SERVICES						
056-512.2-340	PROFESSIONAL SERVICES	0.00	0.00	0.00	27.00	2,205.00
056-512.2-341	UTILITIES	2,332.88	793.15	2,198.00	2,407.32	1,274.87
056-512.2-342	CONTRACTUAL & REPAIR	4,100.82	20,952.45	23,011.87	16,307.95	29,349.75
056-512.2-342.	VEHICLE REPAIR	0.00	0.00	0.00	0.00	365.30
056-512.2-343	INSURANCE - GEN. & PIP	0.00	0.00	0.00	0.00	19,383.85
	TOTAL OTHER SERVICES	6,433.70	21,745.60	25,209.87	18,742.27	52,578.77
CAPITAL OUTLAY						
056-512.2-404	PROJECTS	0.00	31,750.00	24,967.00	0.00	0.00
	TOTAL CAPITAL OUTLAY	0.00	31,750.00	24,967.00	0.00	0.00
TOTAL 12.2- UTILITY-SEWER		97,424.01	154,722.69	132,419.87	115,165.89	154,276.02
TOTAL EXPENDITURES		2,452,124.32	3,340,454.48	2,358,047.58	3,154,883.36	3,405,076.26
REVENUES OVER/(UNDER) EXPENDITURES		1,726,726.07	644,053.05	1,762,947.35	920,370.56	797,748.81

MINUTES

BETHANY PUBLIC WORKS AUTHORITY

TUESDAY, JANUARY 3, 2017

7:30 P.M.

MEMBERS PRESENT:	Bryan Taylor	Chairman
	Randy Luinstra	Trustee
	Curtis Moore	Trustee
	Kathi Holloway	Trustee
	Arlita Harris	Trustee
	John Herren	Trustee
	Phill Shirey	Trustee
	Jeff Knapp	Trustee
OTHERS PRESENT:	David Davis	City Attorney
	Steve Katen	Public Works Director
	Jon Robinson	Finance Director
	Susan Tate	Secretary
	(See Roster)	

Chairman Taylor called the Bethany Public Works Authority meeting to order at 7:57 P.M.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

A. Approval of Minutes from the December 20, 2016 Regular Meeting.
B. Approval of Claims:
Bethany Public Works Authority Fund in the amount of $112,511.30.

Motion was made by Trustee Shirey, seconded by Trustee Moore to approve the Consent Docket as submitted. Yes votes: Taylor, Luinstra, Moore, Holloway, Harris, Herren, Shirey, Knapp. Motion passed.

ITEM NO. 2 on the agenda was **NEW BUSINESS**.

Nothing was presented.

ITEM NO. 3 on the agenda was **ADJOURN UNTIL JANUARY 17, 2017.**

Chairman Taylor adjourned the Bethany Public Works Authority meeting at 7:58 P.M. until January 17, 2017.

_____	_____
CHAIRMAN	SECRETARY

Agenda 1/17/17
Item: Consent 1 (B)

BETHANY PUBLIC WORKS AUTHORITY

FROM: Jon Robinson
DATE: January 12, 2017
SUBJECT: Claims list for the January 17, 2017

BACKGROUND:

The claims list for approval for the January 17, 2017:

FUND	AMOUNT
Bethany Public Works Authority	$86,590.58
TOTAL	$86,590.58

RECOMMENDED ACTION:

1. Approve the claims as presented

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 02.0		FINANCE				
17-22403	10-004417	MCLAIN-CHITWOOD OFFICE	OFFICE SUPPLIES	1/2017	222116	69.54
17-22412	10-005016	RUSSELL & WILLIAMS CPA'S, P	CONSULTATION	1/2017	CONSULTING	2,000.00
17-22414	10-005016	RUSSELL & WILLIAMS CPA'S, P	ANNUAL AUDIT 2016	1/2017	2016 AUDIT	9,250.00
17-22201	10-1054	OFFICE DEPOT	MISC. OFFICE SUPPLIES	1/2017	2019023757	26.48
17-22441	10-1622	WESTLAKE ACE HARDWARE	MISC. PURCHASES	1/2017	2133896	49.99
17-22442	10-2442	IMAGE WORKS OF OKLAHOMA	COMCOLOR LEASE	1/2017	143971-5	1,750.00
17-22416	10-4009	ONESOURCE MANAGED SERVICES	COPIER MAINTENANCE	1/2017	682615	61.97
17-22231	10-4019	MILLENNIUM FINANCIAL GRP	COLL FEE FOR MILLENIUM	1/2017	22231	35.00
					DEPARTMENT TOTAL:	13,242.98
DEPARTMENT: 08.1		PUBLIC WORKS - ADMIN				
17-21484	10-3042	ACCURATE ENVIRONMENTAL	VOC WELLS 7 & 10	1/2017	6K03021	288.00
17-22073	10-3042	ACCURATE ENVIRONMENTAL	VOC WELLS 7 & 10	1/2017	6L15029	288.00
					DEPARTMENT TOTAL:	576.00
DEPARTMENT: 08.3		PUBLIC WORKS - SANIT				
17-22258	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64692365	56.62
17-22259	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64694859	56.62
17-22268	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64697427	56.62
17-22059	10-1551	UNITED ENGINES, LLC	REP LOSS OF PWR #993	1/2017	4073391	1,433.09
17-22148	10-2706	HERCULES TIRE SALES INC	SANITATION TIRES	1/2017	356455	441.02
17-22181	10-3226	INTERSTATE BILLING SERVICE,	DOOR HINGES #991	1/2017	3004951258	83.12
17-22138	10-4005	INLAND TRUCK PARTS & SERVIC	#995 AIR/WATER LEAK	1/2017	34-25704	755.20
17-22272	10-4005	INLAND TRUCK PARTS & SERVIC	DX/REP #994 FUEL LEAK	1/2017	34-26060	334.68
17-22443	10-4208	CITY OF OKLA CITY	HOUSEHOLD HAZ WASTE	1/2017	101216	869.00
					DEPARTMENT TOTAL:	4,085.97
DEPARTMENT: 08.4		PUBLIC WORKS - MAINT				
17-22185	10-0225	GENUINE PARTS	LIGHTS & LAMP	1/2017	106036	56.94
17-22327	10-0225	GENUINE PARTS	IMPACT GUN	1/2017	106863	399.99
17-22341	10-0225	GENUINE PARTS	DEF FLUID	1/2017	106945	80.00
17-22258	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64692366	29.73
17-22268	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64697428	29.73
17-22142	10-1245	RAM PRODUCTS INC	DEGREASER FOR WASH BARN	1/2017	33486	389.78
17-22190	10-1261	RED ROCK PETRO	4000 UNLEAD/4000 DIESEL	1/2017	874645	13,885.55
17-22170	10-1501	T & W TIRE LLC	FLAT REPAIR #888	1/2017	5763013	127.00
					DEPARTMENT TOTAL:	14,998.72

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 12.1		UTILITY - WATER				
17-22409	10-0006	A WELDORS SUPPLY	DEMURRAGE DECEMBER	1/2017	225330	14.88
17-21710	10-004569	SOUTHERN TIRE MART, LLC	REAR TIRES UTILITY LOADER	1/2017	47193741	665.00
17-22135	10-004600	AIR COMPRESSOR SUPPLY INC.	LIME SILO COMPRESSOR	1/2017	407733	207.06
17-22261	10-004925	LOU'S GLOVES, INC	5 BOXES LATEX GLOVES	1/2017	016150	217.00
17-22445	10-005156	COX COMMUNICATIONS INC.	PHONE & INTERNET SVC	1/2017	22445	94.08
17-22062	10-0091	BRENNTAG SOUTHWEST INC	POLY PHOSPHATE	1/2017	BSW759221	1,759.93
17-22063	10-0091	BRENNTAG SOUTHWEST INC	ALUMINUM SULFATE	1/2017	BSW795222	1,239.89
17-22076	10-0091	BRENNTAG SOUTHWEST INC	AMMONIA	1/2017	BSW795220	447.06
17-22177	10-0091	BRENNTAG SOUTHWEST INC	ALUMINUM SULFATE	1/2017	BSW798120	619.95
17-22178	10-0091	BRENNTAG SOUTHWEST INC	1 TOTE OF AMMONIA	1/2017	BSW798121	447.06
17-22257	10-0130	AMERICAN FIRE & SAFETY	YEARLY INSPECTION	1/2017	117971	216.00
17-21728	10-0225	GENUINE PARTS	6 BELTS LIME SLURRY PUMP	1/2017	653828	69.62
17-22172	10-0225	GENUINE PARTS	THERMOSTAT FOR #443	1/2017	105360	51.34
17-22258	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64692364	122.54
17-22259	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64694858	122.54
17-22268	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64697426	122.54
17-22180	10-0669	HACH COMPANY	TITRUATION CHEMICALS	1/2017	10260353	83.97
17-21700	10-0696	HAYNES EQUIPMENT CO INC	REPROGRAM BOOSTER	1/2017	8116737	197.93
17-21977	10-0948	MIDCO LABORATORY	DEC 2016 CONSULT	1/2017	21977	325.00
17-21978	10-0948	MIDCO LABORATORY	DEC 2016 CHEMICALS	1/2017	21978	80.00
17-22464	10-1063	OG&E	MONTHLY SERVICE	1/2017	22464	10,058.70
17-22146	10-1066	OKLAHOMA CONTRACTOR'S SUPPL	WATER REPAIR PARTS	1/2017	0338971	301.00
17-22149	10-1066	OKLAHOMA CONTRACTOR'S SUPPL	WATER PARTS	1/2017	0338970	208.00
17-22473	10-1068	ONG	MONTHLY SERVICE	1/2017	22473	813.16
17-22441	10-1622	WESTLAKE ACE HARDWARE	MISC. PURCHASES	1/2017	2133896	42.46
17-22136	10-1771	ADVENTURE OUT	PROPANE	1/2017	553907	31.23
17-22338	10-1771	ADVENTURE OUT	PROPANE	1/2017	553910	72.87
17-22344	10-2557	HD SUPPLY WATERWORKS LTD	WRENCH & VALVE REP KIT	1/2017	22344	150.00
17-22147	10-2795	TAPCO WATER CORP.	TAP FOR ON CUE	1/2017	3312	325.00
17-22069	10-2798	HARCROS CHEMICALS INC	SODIUM HYPOCHLORITE	1/2017	960052489	4,532.64
17-22133	10-2903	H*E ENGINEERED EQUIPMENT, I	CAPACITOR	1/2017	6066020	203.94
17-20693	10-3042	ACCURATE ENVIRONMENTAL	THM & HAA TESTING-4TH QTR	1/2017	6I13018	740.00
17-20896	10-3042	ACCURATE ENVIRONMENTAL	BAC T SAMPLES	1/2017	6I22043	225.00
17-22137	10-3042	ACCURATE ENVIRONMENTAL	BAC T SAMPLES	1/2017	6L20034	225.00
17-22191	10-3042	ACCURATE ENVIRONMENTAL	BAC T TESTS	1/2017	7A03057	225.00
17-22255	10-3042	ACCURATE ENVIRONMENTAL	CHLORINE PILLOWS	1/2017	SU25446	416.00
17-22131	10-3487	AIRGAS USA, LLC	20 TONS LIQUID CO2	1/2017	9058900843	2,502.50
17-22134	10-3919	MISSISSIPPI LIME	LOAD OF LIME	1/2017	1295487	6,421.64
17-22176	10-3919	MISSISSIPPI LIME	LOAD OF LIME	1/2017	1297256	6,309.41
17-22444	10-4090	AT&T MOBILITY	ON CALL CELL PHONE	1/2017	22444	39.89
17-22410	10-4141	DISH NETWORK	MONTHLY SERVICE	1/2017	22410	53.03
					DEPARTMENT TOTAL:	40,999.86

P.O.#	VENDOR #	NAME	SUMMARY DESCRIPTION	DATE	INVOICE	AMOUNT
DEPARTMENT: 12.2		UTILITY - SEWER				
17-22261	10-004925	LOU'S GLOVES, INC	5 BOXES LATEX GLOVES	1/2017	016150	158.00
17-22445	10-005156	COX COMMUNICATIONS INC.	PHONE & INTERNET SVC	1/2017	22445	354.79
17-22446	10-005156	COX COMMUNICATIONS INC.	PHONE & INTERNET SERVICE	1/2017	22446	96.83
17-22258	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64692368	20.48
17-22259	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64694861	20.48
17-22268	10-0395	CINTAS CORP	UNIFORMS/MATS/SHP TWLS	1/2017	64697430	20.48
17-22140	10-0635	GRAINGER INC	AIR COMPRESSOR 31/PENIEL	1/2017	9310996799	405.45
17-22262	10-0635	GRAINGER INC	AIR COMP-19 & COLLEGE	1/2017	9321935992	455.40
17-21893	10-0696	HAYNES EQUIPMENT CO INC	BASE ELBOWS	1/2017	8116677	2,677.01
17-22464	10-1063	OG&E	MONTHLY SERVICE	1/2017	22464	466.12
17-22187	10-1066	OKLAHOMA CONTRACTOR'S SUPPL	HIP BOOTS	1/2017	0339157	130.00
17-22441	10-1622	WESTLAKE ACE HARDWARE	MISC. PURCHASES	1/2017	2133896	141.01
17-20024	10-3245	KRAPFF REYNOLDS CONST CO	CLEAN/CAMERA SEWER LINE	1/2017	16208	2,850.00
17-21955	10-3434	W & W ELECTRIC MOTOR SVC	75 HP SUBMERSIBLE PUMP	1/2017	18960	4,891.00
					DEPARTMENT TOTAL:	12,687.05
					FUND TOTAL:	86,590.58

MINUTES

BETHANY HOSPITAL TRUST

TUESDAY, JANUARY 3, 2017

7:30 P.M.

MEMBERS PRESENT:	Bryan Taylor	Chairman
	Randy Luinstra	Trustee
	Curtis Moore	Trustee
	Kathi Holloway	Trustee
	Arlita Harris	Trustee
	John Herren	Trustee
	Phill Shirey	Trustee
	Jeff Knapp	Trustee
OTHERS PRESENT:	David Davis	City Attorney
	Steve Katen	Public Works Director
	Jon Robinson	Finance Director
	Susan Tate	Secretary
	(See Roster)	

Chairman Taylor called the Bethany Hospital Trust meeting to order at 7:58 P.M.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

A. Approval of Minutes from the December 20, 2016 Regular Meeting.
B. Approval of Claims

Motion was made by Trustee Shirey, seconded by Trustee Moore to approve the Consent Docket as submitted. Yes votes: Taylor, Luinstra, Moore, Holloway, Harris, Herren, Shirey, Knapp. Motion passed.

ITEM NO. 2 on the agenda was **NEW BUSINESS.**

Nothing was presented.

ITEM NO. 3 on the agenda was **ADJOURN UNTIL JANUARY 17, 2017.**

Chairman Taylor adjourned the Bethany Hospital Trust meeting at 7:59 P.M. until January 17, 2017.

_____	_____
CHAIRMAN	SECRETARY

Agenda: 1/17/17
Item: Consent 1 (B)

BETHANY HOSPITAL TRUST

FROM: Jon Robinson
DATE: January 12, 2017
SUBJECT: Claims list for the January 17, 2017

BACKGROUND:

The claims list for approval for the January 17, 2017:

FUND	AMOUNT
Bethany Hospital Trust	$0.00
TOTAL	$0.00

RECOMMENDED ACTION:

1. Approve the claims as presented

MINUTES

BETHANY DEVELOPMENT AUTHORITY

TUESDAY, JANUARY 3, 2017

7:30 P.M.

MEMBERS PRESENT:	Bryan Taylor	Chairman
	Randy Luinstra	Trustee
	Curtis Moore	Trustee
	Kathi Holloway	Trustee
	Arlita Harris	Trustee
	John Herren	Trustee
	Phill Shirey	Trustee
	Jeff Knapp	Trustee
OTHERS PRESENT:	David Davis	City Attorney
	Steve Katen	Public Works Director
	Jon Robinson	Finance Director
	Susan Tate	Secretary
	(See Roster)	

Chairman Taylor called the Bethany Development Authority meeting to order at 7:59 P.M.

ITEM NO. 1 on the agenda was **CONSENT DOCKET:**

A. Approval of Minutes from the December 20, 2016 Regular Meeting.
B. Approval of Claims:

Motion was made by Trustee Luinstra, seconded by Trustee Holloway to approve the Consent Docket as submitted. Yes votes: Taylor, Luinstra, Moore, Holloway, Harris, Herren, Shirey, Knapp. Motion passed.

ITEM NO. 2 on the agenda was **NEW BUSINESS.**

Nothing was presented.

ITEM NO. 3 on the agenda was **ADJOURN UNTIL JANUARY 17, 2017.**

Chairman Taylor adjourned the Bethany Development Authority meeting at 8:00 P.M. until January 17, 2017.

_____ _____

CHAIRMAN SECRETARY

AGENDA: 01/01/2017
ITEM: 1 (B)

Bethany Development Authority

MEMO

TO: CHAIRMAN AND BOARD OF TRUSTEES
FROM: Jon Robinson
DATE: January 11, 2017

SUBJECT: December, 2016 Financial Report

The Bethany Development Authority expenditures for the first six months of fiscal year 2017 were $23,228. That amount includes the sales tax incentive rebate(s) and residual Freedom Festival expenses.

Year to date revenues from Freedom Festival were $6,878. Fund balance at month end was $240,540.

Please let me know if you need any additional information.

****

Bethany Hospital Trust

The Bethany Hospital Trust has leased the city owned hospital to UHS. UHS has made certain improvements to the building of approximately $3,500,000 in lieu of rental payments. We are currently examining the documentation submitted by UHS supporting that amount. Amortizing this capital improvement, in lieu of rent, in the amount of $18,500 per month is provided by our contract.

A statement is attached outlining the current financial structure of the hospital.

THE CITY OF BETHANY

GULFSTREAM AEROSPACE

Build a better Bethany

1910

OKLAHOMA

NAZARENE UNIVERS

IN GOD WE TRUST

Bethany Development Authority
Statement of Net Assets
as of December 31, 2016

Assets:	
Cash	$ 244,972
Secured Investment Program	-
Accounts Receivable	-
Total assets	$ 244,972
Liabilities	
Accounts payable	$ 4,433
Due to other funds	-
Total liabilities	4,433
Fund Balance	
Designated for economic development	240,540
Total fund balance	240,540
Total liabilities and fund balance	$ 244,972

Bethany Development Authority
Statement of Revenues, Expenditures and Changes in Fund Balance
as of December 31, 2016

	Annual Budget	YTD Budget	YTD Actual	FAVORABLE/(UNFAVORABLE) Variance Amount	Variance Percent
Revenues:					
Interest Income	$ -	$ -	$ -	$ -	0.00%
Freedom Fest	30,000	15,000	6,878	(8,122)	-54.14%
Transfer from Gen. Fund	185,000	92,500	-	(92,500)	-100.00%
Total Revenues	$ 215,000	$ 107,500	$ 6,878	$ (100,622)	-93.60%
Expenditures:					
Personal Services	$ 1,500	$ 750	$ -	$ 750	100.00%
Materials and Supplies	2,000	1,000	-	1,000	100.00%
Maintenance Services	-	-	-	-	0.00%
Professional Services	64,800	32,400	-	32,400	100.00%
Economic Development Grants	60,000	30,000	19,953	10,047	33.49%
Advertising and Promotion	30,000	15,000	-	15,000	100.00%
Freedom Fest	60,000	30,000	3,275	26,725	89.08%
Total Expenditures	$ 218,300	$ 109,150	$ 23,228	$ 85,922	78.72%
Net Income	$ (3,300)	$ (1,650)	$ (16,349)	$ (14,699.32)	890.87%
Net Assets - Beginning	55,095	126,226	256,889		
Net Assets - Ending	$ 51,795	$ 124,576	$ 240,540		

BALANCE SHEET

AS OF: DECEMBER 31ST, 2016

051-BETHANY HOSPITAL TRUST

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
ASSETS			
051-10001	CLAIM ON POOLED CASH	2,091,611.31	
051-10130	CASH BHT - A/C # 012233819	8,827.53	
051-10210	CASH W/FA - SINKING ACCOUNT	0.00	
051-10220	CASH W/FA - RESERVE ACCOUNT	0.00	
051-10230	CASH W/FA - CONTINGENCY ACCT	0.00	
051-10300	INVESTMENTS - CURRENT	761,638.41	
051-10301	INVESTMENTS (BGH ESCROW ACCT)	0.00	
051-10400	INTEREST RECEIVABLE	0.00	
051-11500	ACCOUNTS RECEIVABLE	(3,793.94)	
051-11800	ACCRUED LEASE FINANCING INCOME	0.00	
051-11900	ACCRUED ANNUITY INTEREST REC	0.00	
051-15100	INVESTMENT - LEASE W/ BHCC	0.00	
051-15200	INTEGRIS ANNUITY	1,617,799.64	
051-16100	LAND	376,550.00	
051-16200	BUILDINGS	6,682,652.07	
051-16300	IMPROVEMENTS OTHER THAN BLDGS	380,221.59	
051-16401	OFFICE EQUIPMENT & FIXTURES	0.00	
051-16402	MOTOR VEH & OTHER ROLLING STOC	0.00	
051-16403	OTHER EQUIPMENT	7,500.00	
051-16500	CONSTRUCTION IN PROGRESS	0.00	
051-16600	ACCUMULATED DEPRECIATION	(3,818,861.22)	
			8,104,145.39
	TOTAL ASSETS		8,104,145.39

BALANCE SHEET
AS OF: DECEMBER 31ST, 2016

051-BETHANY HOSPITAL TRUST

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE	
LIABILITIES			
051-20200	ACCOUNTS PAYABLE	0.00	
051-20201	A/P PENDING	0.00	
051-20310	ACCRUED SALARIES PAYABLE	0.00	
051-20800	DUE TO OTHER FUNDS	444.06	
051-21400	INTEREST PAYABLE	0.00	
051-22000	FEDERAL WITHHOLDING PAYABLE	0.00	
051-22001	STATE WITHHOLDING PAYABLE	0.00	
051-22002	FICA PAYABLE	0.00	
051-22003	MEDICARE PAYABLE	0.00	
051-22004	EMPLOYEE ADVANCES PAYABLE	0.00	
051-22005	OMRF PAYABLE	0.00	
051-22006	ICMA PAYABLE	0.00	
051-22010	INSURANCE PAYABLE	0.00	
051-22011	CHILD SUPPORT PAYABLE	0.00	
051-22012	GARNISHMENTS PAYABLE	0.00	
051-22013	CREDIT UNION PAYABLE	0.00	
051-22014	UNITED WAY PAYABLE	0.00	
051-22015	EARNED INCOME CREDIT PAYABLE	0.00	
051-22030	FRINGE BENEFITS PAYABLE	0.00	
051-22040	EMPLOYEE LOANS PAYABLE	0.00	
051-22099	WAGES PAYABLE	0.00	
051-22200	DEFERRED REVENUE - BGH LEASE	0.00	
051-22210	DEFERRED REVENUE UHS LEASE	1,307,544.85	
051-22540	REVENUE BONDS PAYABLE- CURRENT	0.00	
051-23140	REVENUE BONDS PAYABLE LT AMT	0.00	
	TOTAL LIABILITIES		1,307,988.91
EQUITY			
051-25390	FUND BALANCE	1,165,898.00	
051-26199	NA,INV IN CAP,ASSETS,NETOFDEBT	2,955,511.93	
051-26200	NET ASSETS, RESTRICTED FOR LTA	1,452,365.08	
051-26205	NA-RESTRICTED FOR OPEB COSTS	0.00	
051-26600	NET ASSETS, UNRESTRICTED	1,119,243.17	
051-29900	ENCUMBRANCE CONTROL	(150.16)	
051-29910	ENCUMBRANCE CONTROL OFFSET	150.16	
051-29930	ENCUMBRANCE CONTROL PY	2,676.50	
051-29931	ENCUMBRANCE CONTROL PY OFFSET	(2,676.50)	
	TOTAL BEGINNING EQUITY	6,693,018.18	
	TOTAL REVENUE	111,765.96	
	TOTAL EXPENSES	8,627.66	
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	103,138.30	
	TOTAL EQUITY & FUND BALANCE		6,796,156.48
	TOTAL LIABILITIES, EQUITY & FUND BALANCE		8,104,145.39

CITY OF BETHANY
AS OF: DECEMBER 31ST, 2016

051-BETHANY HOSPITAL TRUST 50.00% OF FISCAL YEAR COMPLETED

REVENUES

ACCOUNT NO#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE							
36100	INTEREST REVENUE	20,000.00	0.00	111,765.96	558.83	0.00	(91,765.96)
36300	BETHGEN HOSPITAL LEASE RE	5,000.00	0.00	0.00	0.00	0.00	5,000.00
39010	MISCELLANEOUS REVENUE	200,000.00	0.00	0.00	0.00	0.00	200,000.00
*** TOTAL REVENUE ***		225,000.00	0.00	111,765.96	49.67	0.00	113,234.04

CITY OF BETHANY
AS OF: DECEMBER 31ST, 2016

051-BETHANY HOSPITAL TRUST 50.00% OF FISCAL YEAR COMPLETED
EXPENDITURES

ACCOUNT NO#	ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
99.0- NON-DEPARTMENTAL							
PERSONAL EXPENSES							
MATERIAL & SUPPLIES							
OTHER SERVICES							
599.0-343	INSURANCE - PROPERTY	0.00	0.00	8,627.66	0.00	0.00	(8,627.66)
TOTAL OTHER SERVICES		0.00	0.00	8,627.66	0.00	0.00	(8,627.66)
CAPITAL OUTLAY							
DEBT SERVICE							
TRANSFERS-OUT							
TOTAL 99.0- NON-DEPARTMENTAL		0.00	0.00	8,627.66	0.00	0.00	(8,627.66)
*** TOTAL EXPENSES ***		0.00	0.00	8,627.66	0.00	0.00	(8,627.66)

*** END OF REPORT ***

THE CITY OF BETHANY

IN GOD WE TRUST

Agenda 1/17/17
Item: Consent 1 (C)

BETHANY DEVELOPMENT AUTHORITY

FROM: Jon Robinson
DATE: January 12, 2017
SUBJECT: Claims list for the January 17, 2017

BACKGROUND:

The claims list for approval for the January 17, 2017:

FUND	AMOUNT
Bethany Development Authority	$0.00
TOTAL	$0.00

RECOMMENDED ACTION:

1. Approve the claims as presented