July 19, 2013

Ms. Pat Key  
Secretary  
County Excise Board  
Tulsa County  
Tulsa, OK 74103

RE: AD VALOREM TAX REQUIREMENTS FY 2013-2014

Dear Ms. Key,

The enclosed Sinking Fund Requirements Report contains the ad valorem tax requirements for the City of Tulsa for FY 2013-2014. Page 1 of the report reflects a summary of the ad valorem tax requirements that amount to $64,050,333.

If you have any questions regarding the reports, please contact Michael P. Kier, Director of Finance at (918) 596-7522.

Sincerely,

[Signature]

Michael P. Kier  
Director of Finance

MPK:cb

Enclosures
CITY OF TULSA, OKLAHOMA
SINKING FUND REQUIREMENTS
FISCAL YEAR 2014
Introduction

The Sinking Fund Requirements Report is submitted to Tulsa County, Oklahoma, in accordance with Article 10 of the Oklahoma Constitution for purposes of the Ad Valorem tax levy. The requirements for fiscal year 2014 are $64,050,333 which are 1% more than fiscal year 2013. Page one of the report shows the detail of the computation for the tax levy.

Michael P. Kier
Director of Finance
CITY OF TULSA, OKLAHOMA  
Sinking Fund  
Statement of Sinking Fund Requirements  
Fiscal Year 2014

<table>
<thead>
<tr>
<th>Requirements</th>
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<th>Page</th>
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<tbody>
<tr>
<td>Principal on Bonded Indebtedness</td>
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<tr>
<td>Interest on Bonded Indebtedness</td>
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<tr>
<td>Judgments- Paid Current</td>
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<tr>
<td>Judgments- Assigned</td>
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<td>Commissions to Fiscal Agents</td>
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<tr>
<td></td>
<td>78,196,648</td>
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Less: Unreserved Fund Balance

<p>| | |</p>
<table>
<thead>
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<tr>
<td>TMUA-Sewer Fund Debt Requirements</td>
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Adjusted Requirements

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<tbody>
<tr>
<td></td>
<td>58,227,576</td>
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</table>

Add: 10% Reserve for Delinquent Tax

<p>| | |</p>
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<thead>
<tr>
<th></th>
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<tbody>
<tr>
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Total Ad Valorem Tax Requirements

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<tr>
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CITY OF TULSA, OKLAHOMA  
Sinking Fund  
Balance Sheet  
June 30, 2015

<table>
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<tr>
<th>Assets:</th>
<th>Page</th>
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<tbody>
<tr>
<td>Cash and Cash Equivalents</td>
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<td>Taxes Receivable - Judgments</td>
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<td>Total</td>
<td>$ 63,942,849</td>
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<td>Reserve for Bond Maturities</td>
<td>31,015,000</td>
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<tr>
<td>Reserve for Final Interest</td>
<td>717,994</td>
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<tr>
<td>Reserve for Accrued Interest</td>
<td>11,177,249</td>
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<tr>
<td>Reserve for Judgments Paid Current</td>
<td>5,027,650</td>
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<td>Unreserved Fund Balance</td>
<td>16,004,956</td>
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<tr>
<td>Total Fund Balance</td>
<td>$ 63,942,849</td>
</tr>
<tr>
<td>Description</td>
<td>6/30/2013</td>
</tr>
<tr>
<td>--------------------------------------------------</td>
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<td>Ad Valorem Taxes - Current</td>
<td>$61,640,835</td>
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<td>Ad Valorem Taxes - Prior Years</td>
<td>$1,546,181</td>
</tr>
<tr>
<td>Bond Sales Receipts from Refundings</td>
<td>$32,280,000</td>
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<tr>
<td>Refund of Judgment</td>
<td>$7,100,000</td>
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<tr>
<td>Premium on Bonds Sold</td>
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<tr>
<td>Accrued Interest Prior to Bond Closing</td>
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<tr>
<td>Transfer from TMUA Sewer Fund</td>
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<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>114,602,040</strong></td>
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<td><strong>Expenditures:</strong></td>
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<td>Redemption of Debt - Bonds</td>
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<td>Redemption of Debt - Judgments</td>
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<tr>
<td>Interest - Bonds</td>
<td>$18,703,781</td>
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<td>Interest - Assigned Judgments</td>
<td>$500,958</td>
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<tr>
<td>Premium on called bonds</td>
<td>$630,400</td>
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<td>Bond Issuance Costs (includes underwriter discount)</td>
<td>$454,768</td>
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<tr>
<td>Fiscal Agent Fees</td>
<td>$1,350</td>
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<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>97,909,119</strong></td>
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<td><strong>Excess of Revenues Over Expenditures</strong></td>
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<tr>
<td><strong>Beginning Fund Balance</strong></td>
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<tr>
<td><strong>Ending Fund Balance</strong></td>
<td><strong>$63,942,849</strong></td>
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<tr>
<td>Bond Issue</td>
<td>Series</td>
</tr>
<tr>
<td>---------------------</td>
<td>--------</td>
</tr>
<tr>
<td>G.O. Refunding</td>
<td>2004B</td>
</tr>
<tr>
<td>General Obligation</td>
<td>2005</td>
</tr>
<tr>
<td>General Obligation</td>
<td>2006</td>
</tr>
<tr>
<td>General Obligation</td>
<td>2008</td>
</tr>
<tr>
<td>General Obligation</td>
<td>2009</td>
</tr>
<tr>
<td>General Obligation</td>
<td>2009B</td>
</tr>
<tr>
<td>G.O. Refunding</td>
<td>2009A</td>
</tr>
<tr>
<td>G.O. Refunding</td>
<td>2009B</td>
</tr>
<tr>
<td>General Obligation</td>
<td>2010</td>
</tr>
<tr>
<td>General Obligation</td>
<td>2011</td>
</tr>
<tr>
<td>G.O. Refunding</td>
<td>2012A</td>
</tr>
<tr>
<td>General Obligation</td>
<td>2013</td>
</tr>
<tr>
<td>G.O. Refunding</td>
<td>2013A</td>
</tr>
</tbody>
</table>

$ 625,980,000 $ 459,610,000 $ 51,920,000 $ 19,904,919
<table>
<thead>
<tr>
<th>Bond Issue</th>
<th>Series</th>
<th>Issue Amount</th>
<th>Bonds Outstanding</th>
<th>Levy Year</th>
<th>2014 Requirements</th>
<th>Prior Levies</th>
<th>Principal Payments</th>
<th>Reserve For Bond Maturities</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>$</td>
<td></td>
<td></td>
<td>Principal</td>
<td>Interest</td>
<td>For Principal</td>
<td>Prior Years</td>
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<td>$8,400,000</td>
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<td>9</td>
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<td>$4,095,000</td>
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<td>$1,450,550</td>
<td>$2,650,000</td>
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<td>$5,000,000</td>
<td>$3,700,000</td>
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<td>$6,325,000</td>
<td>$1,559,938</td>
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</tbody>
</table>

$625,980,000 $459,610,000 $51,920,000 $19,904,919 $165,865,000 $93,925,000 $72,445,000 $31,015,000
CITY OF TULSA, OKLAHOMA
Sinking Fund
Reserve for Final Interest
June 30, 2013

<table>
<thead>
<tr>
<th>Bond Issue</th>
<th>Series</th>
<th>Reserve for Final Interest</th>
<th>Date of Final Interest Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>G.O. Refunding</td>
<td>2004A</td>
<td>$</td>
<td>1-May-16</td>
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<tr>
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<td>-</td>
<td>1-Jun-25</td>
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<tr>
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<td>1-Mar-26</td>
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<td>1-Mar-27</td>
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<td>-</td>
<td>1-May-28</td>
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<tr>
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<td>-</td>
<td>1-Jun-29</td>
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<td>1-Mar-19</td>
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<td>1-Mar-21</td>
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<td>190,000</td>
<td>1-Dec-20</td>
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<td>1-Dec-31</td>
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<td>2012A</td>
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$ 717,994
### CITY OF TULSA, OKLAHOMA
### Sinking Fund
### Reserve for Accrued Interest
### For the Year Ended June 30, 2013

<table>
<thead>
<tr>
<th>Bond Issue</th>
<th>Series</th>
<th>Reserve For Accrued Interest 6/30/2012</th>
<th>Interest Levied For 2013</th>
<th>Interest Payments During FY13</th>
<th>Reserve For Accrued Interest 6/30/2013</th>
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</thead>
<tbody>
<tr>
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<td>2004A</td>
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<td>$428,500</td>
<td>$488,500</td>
<td>$184,250</td>
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<td>183,000</td>
<td>127,000</td>
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<td>1,642,000</td>
<td>1,708,000</td>
<td>788,000</td>
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<td>974,750</td>
<td>909,150</td>
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<td>General Obligation</td>
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<td>2,543,925</td>
<td>2,382,325</td>
<td>2,543,925</td>
<td>2,382,325</td>
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<td>General Obligation</td>
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<td>800,081</td>
<td>1,553,163</td>
<td>1,600,163</td>
<td>753,081</td>
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<td>General Obligation</td>
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<td>856,687</td>
<td>1,675,562</td>
<td>1,713,375</td>
<td>818,874</td>
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<td>General Obligation</td>
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<td>2,720,000</td>
<td>2,876,000</td>
<td>1,360,000</td>
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<td>G.O. Refunding</td>
<td>2009A</td>
<td>390,150</td>
<td>339,450</td>
<td>390,150</td>
<td>339,450</td>
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<tr>
<td>G.O. Refunding</td>
<td>2009B</td>
<td>660,975</td>
<td>601,425</td>
<td>660,975</td>
<td>601,425</td>
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<tr>
<td>General Obligation</td>
<td>2010</td>
<td>1,594,000</td>
<td>2,954,000</td>
<td>3,071,000</td>
<td>1,477,000</td>
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<tr>
<td>General Obligation</td>
<td>2011</td>
<td>(751,775)</td>
<td>3,007,100</td>
<td>1,503,550</td>
<td>751,775</td>
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<td>519,019</td>
<td>567,394</td>
<td>519,019</td>
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<td>G.O. Refunding</td>
<td>2012A</td>
<td>-</td>
<td>588,900</td>
<td>423,000</td>
<td>165,900</td>
</tr>
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</table>

**Total**

$10,433,458 $19,447,594 $18,703,781 $11,177,249
## CITY OF TULSA, OKLAHOMA
### Sinking Fund
#### Judgments Summary
For the Year Ended June 30, 2013

<table>
<thead>
<tr>
<th>Judgment Type</th>
<th>Year</th>
<th>Amount Subject to Levy</th>
<th>Reclassification</th>
<th>Judgment by Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Court</td>
<td>2010</td>
<td>$660,824</td>
<td>-</td>
<td>$660,824</td>
</tr>
<tr>
<td>District Court</td>
<td>2011</td>
<td>$1,861,425</td>
<td>-</td>
<td>$1,861,425</td>
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<tr>
<td>District Court</td>
<td>2012</td>
<td>$1,395,708</td>
<td>-</td>
<td>$1,395,708</td>
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<tr>
<td>District Court</td>
<td>2013</td>
<td>$1,775,637</td>
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<tr>
<td><strong>Total District Court</strong></td>
<td></td>
<td><strong>5,693,594</strong></td>
<td>-</td>
<td><strong>5,693,594</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Judgment Type</th>
<th>Year</th>
<th>Amount Subject to Levy</th>
<th>Reclassification</th>
<th>Judgment by Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Workers' Compensation</td>
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<tr>
<td>Workers' Compensation</td>
<td>2011</td>
<td>$4,091,388</td>
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<td>$4,091,388</td>
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<td>Workers' Compensation</td>
<td>2012</td>
<td>$3,849,930</td>
<td>$737,724</td>
<td>$4,587,654</td>
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<tr>
<td>Workers' Compensation</td>
<td>2013</td>
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<td>($737,724)</td>
<td>$4,201,434</td>
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<tr>
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<tr>
<td><strong>Total Judgments</strong></td>
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<td><strong>$22,251,880</strong></td>
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<td><strong>$22,251,880</strong></td>
</tr>
</tbody>
</table>

**Notes:**
2013 workers compensation judgments include $737,724 that should have been included in 2012.
### CITY OF TULSA, OKLAHOMA
Sinking Fund
Requirements for Judgments- Detail
For the Year Ended June 30, 2013

<table>
<thead>
<tr>
<th>Judgment Type</th>
<th>Year</th>
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<th>Levied in Prior Years</th>
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| Judgments- Paid Current |        |         |                       |                           |                     |                        |                     |                         |                                            |              |       |
| District Court (2)     | 2013   | 187,860 | -                    | -                         |                     | -                      | -                   | -                       |                                            |              | 187,860|
| Workers' Compensation  | 2010   | 755,002 | 503,335              | 251,667                   |                     | 251,667                | 755,002             | -                       |                                            |              | 755,002|
| Workers' Compensation  | 2011   | 935,257 | 311,752              | 623,505                   |                     | 311,752                | 623,505             | 311,752                 |                                            |              | 311,752|
| Workers' Compensation  | 2012   | 352,700 | -                    | 352,700                   |                     | 117,570                | 117,570             | 215,139                 |                                            |              | 117,570|
| Workers' Compensation (2) | 2013 | 4,292,898| -                    | 4,292,898                 |                     | 4,292,898             | 1,430,966          | -                       |                                            |              | 1,430,966|
| **Total Workers' Compensation** | | 6,335,867| 815,087          | 1,227,881                 |                     | 4,292,898             | 680,989             | 1,496,076               |                                            |              | 1,860,288|
| **Total Judgments- Paid Current** | | 6,523,726| 815,087          | 1,227,881                 |                     | 4,292,898             | 680,989             | 1,496,076               |                                            |              | 1,922,908|
| **Total Judgments**    |        | $22,231,880| $4,863,361          | $10,653,725              | $6,523,935          | $5,172,352            | $10,035,722        | $12,196,158             |                                            | $5,971,082   | $395,647 |

Notes:
1 - The interest requirement computation includes interest as provided by 12-227(B) of the Oklahoma statutes. For Years 2010-2013 the rate is 5.25%
2 - In 2013 the City of Tulsa paid more judgments as current rather than assigning them due to the return of a prior year judgment.
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### CITY OF TULSA
### ASSIGNED JUDGMENTS
### June 30, 2013

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**TOTAL DISTRICT COURT**

$ 5,505,734 $ 2,367,010 $ 3,138,724

### WORKERS COMPENSATION

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**TOTAL WORKERS COMPENSATION**

$10,202,420 $6,172,636 $4,029,784

**TOTAL JUDGMENTS**

$15,708,154 $8,539,646 $7,168,508