

MICHAEL W. GREEN

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INDEPENDENT ACCOUNTANT'S REPORT ON ANNUAL SURVEY OF CITY AND TOWN FINANCES PURSUANT TO SECTION 17-105.1 OF TITLE 11 OF THE OKLAHOMA STATUTES

Honorable Mayor and City Council
City of Stilwell:

We have compiled the schedules of revenues, expenditures, debt, and cash and investments as of and for the year ended June 30, 2011, of the City of Stilwell, Oklahoma, included in the accompanying Annual Survey of City and Town Finances (SA&I Form 2643) in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

The financial schedules referred to above have been prepared on the modified cash basis of accounting which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

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

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



Michael Green, CPA
November 10, 2011

DUE DATE: December 31, 2011

IMPORTANT

This report is to be compiled by your auditor from the audited financial statements of the municipality as required by Oklahoma Statutes, Section 17-105.1 of Title 13.

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending June 30, 2011. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.

This report, primarily for planning purposes at the local, State, and national level, is used by the Office of the State Auditor, the Oklahoma Municipal League, public interest groups, State and Federal agencies and universities.

For assistance in completing this report, please call the Office of the State Auditor at (405) 521-3424. When completed, please return this form to the Office of the State Auditor at the address below.

RETURN TO
Office of the Auditor and Inspector
State of Oklahoma
2300 North Lincoln Blvd. Room 100
Oklahoma City, OK 73105

FORM SA&I 2643
 (7-18-2011)

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

CITY OF STILWELL
CITY CLERK
503 W. DIVISION
STILWELL, OK 74960

Part I. TAX REVENUES

Items 1-3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines or any other sources that are not taxes or licenses.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
1. Property taxes — General fund, building fund, and sinking fund	101 0	d. Use tax	108 126,422
2. Local sales taxes — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only those taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.	109 2,132,686	3. Occupation and business licensing and permits	113 0
a. General sales tax	2,132,686	a. Enter here licenses and inspection charges on occupations and businesses - for example, inspection of restaurants, restaurants, and food manufacturing plants; food transfer permits, plumbing permits, taxicab licenses, tags, animal tags, vending licenses, and liquor licenses, business licenses, etc.	0
b. Franchise fee or tax	115 17,948	b. Other licensing and permits	119 6,039
c. Cigarette tax	116 30,149	4. Other — Specify	120 60,000
e. Hotel/Motel	119 28,004	NEOPFA Rebate	

Part II. INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments, excluding loans. Also exclude here and report as "Tax Revenues" in part I, any taxes imposed by your government which were collected for it by another government.

Column (a) — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.

Column (c) — Report only amounts received directly from the Federal Government.

Purpose for which received	Amount (Omit cents)		
	From State (a)	From other local governments (b)	From Federal Government (directly) (c)
General support — Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30 47,124	C30 0	C30 0
1. Attraction incentives tax	C48 31,186	C48 0	C48 0
2. Street and highways	C42 0	C42 0	C42 0
3. Health of Hospital	C91 0	C91 0	C91 0
4. Grants received for water utilities	C80 0	C80 0	C80 0
5. Grants received for waste water utilities	C80 0	C80 0	C80 0
6. Grants received for housing, economic, & community development	C30 0	C30 0	C30 141,317
7. Airports	C88 0	C88 0	C88 0
8. Mass transit rail and/or bus system	C24 0	C24 0	C24 0
9. Grants received for transportation	C88 0	C88 0	C88 0
10. ALL OTHER (From State - code C89; From Fed. Gov't - Code B89)	C89 29,912	C89 0	C89 0
Include in the appropriate box, receipts from various payments such as —			
a. Parks and recreation (BOR or HUD)	C89 4,386	C89 0	C89 2,250
b. Public Safety	C89 0	C89 0	C89 0
c. Job training	C89 0	C89 0	C89 0
d. Library grants	C89 0	C89 0	C89 0
Other - Specify			
e. REAP Reimbursement	C89 23,410	C89 0	C89 0
f.	C89 0	C89 0	C89 0

Part III. OTHER REVENUES — Other than tax and intergovernmental revenues

Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
1. Utility sales revenue — Gross receipts of any water, electric, gas or transit systems operated by your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	A31 0	2. Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclude of amounts received from other governments.	A80 0
a. Water supply system	A31 0	a. Sewerage charges	A80 0
b. Electric power system	A32 0	b. Refuse collection charges	A81 205,697
c. Gas supply system	A33 0	c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements.	A38
d. Transit	A34 0	Exclude Medicaid and amounts for hospital purposes received from other governments.	
			541,780

Part I OTHER REVENUES — Other than tax and intergovernmental revenues — Continued			
Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year. Be sure to include revenues of all funds other than the exceptions noted in the special instructions.			
2. Other sales and service revenue — Continued	Amount (Omit cents)	5. Interest earnings—Interest received on all deposits & investment holdings of your government and its agencies (excluding earnings of any employee pension fund)	Amount (Omit cents)
d. Recreation charges (swimming, golf, auditoriums, etc.)	A41 0		U20 31,324
e. Airports — Include rentals and gross sales of gas and oil	A42 0	6. Rents—Exclude rev. reported in item 7	U20 0
f. Parking facilities (parking lots, garages, parking meters)	A40 0	7. Royalties—Compensation or person of proceeds from extraction of natural resources	U41 0
g. Municipal housing project rentals (gross)	A50 0	8. Fines & forfeitures (City or Town share only)	U20 82,829
h. Ambulance services	A59 0	9. Private donations	U20 34,492
i. Miscellaneous commercial activities (concessions)	A63 0	10. Miscellaneous other revenues — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental revenues. Include insurance adjustments, etc. DO NOT include (1) proceeds from borrowing, (2) receipts from sale of holdings, (3) transfers between funds or agencies of your government, or (4) employee's contributions to, and interest earnings of, any employee pension fund.	U59 86,605
j. Other (Include miscellaneous fee collections)	A99 14,749	a. Misc.	17,550
3. Special assessments—Compulsory contributions and reimbursements from owners or property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.) Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2 on page 1	U01 0	b. Cemetery	0
4. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including property sold to other governments	U11 0	c. Total misc other revenue	0
		Sum of Items 10a-10c —	U59 84,155

Part II DIRECT EXPENDITURES BY PURPOSE AND TYPE

Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported at part III.

Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions on the first page.

Column (a) — Gross salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc. Exclude: (1) capital outlay (report in column (c) & (d)) and (2) amounts paid to other governments (report in part III).

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

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

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services (a)	Operations & Maintenance (b)	Construction (c)	Capital Outlay (d)
GOVERNMENTAL ADMINISTRATION				
1. Financial administration — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing)	E23 137,878	E23 13,163	F23 0	G23 0
2. Judicial and legal — All municipal court and court-related activities including judges, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 6)	E25 27,863	E25 973	F25 0	G25 0
3. Central administration — City council, clerk or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel	E29 0	E29 0	F29 0	G29 0
HEALTH AND WELFARE				
4. Social services	E79 0	E79 0	F79 0	G79 0
5. Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7	E36 0	E36 0	F36 0	G36 0
6. Other hospitals — Payments to hospitals operated privately. Exclude here and report in item 6, any payments under public welfare programs. Report payments to hospitals operated by other governments in part III	0	0	0	0
7. Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons	E77 0	E77 0	F77 0	G77 0
8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities, health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs	E32 0	E32 0	F32 0	G32 0
TRANSPORTATION				
9. Highways — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. Also includes street lighting, snow removal, and highway engineering, control and safety. Exclude here and report in item 2 if, street cleaning, expenditures. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22a	E44 442,562	E44 79,566	F44 0	G44 28,492
10. Toll highways and facilities — Operation and maintenance of highways, roads and bridges operated on fee or toll basis	E45 0	E45 0	F45 0	G45 0
11. Municipal airports	E01 0	E01 0	F01 0	G01 0
12. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of means (including on-street meters)	E80 0	E80 0	F80 0	G80 0
PUBLIC SAFETY				
13. Police — Include municipal police agencies for preventing, controlling, or reducing crime, coroners, medical examiners, special police for highways, tunnels, bridges and vehicle control, vehicle inspection activities, and traffic control and safety activities. Exclude: highway engineering and planning (report in item 9)	E82 893,961	E82 118,324	F82 0	G82 3,780
14. Fire — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund	E24 84,018	E24 73,782	F24 0	G24 11,474

PART II PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
	Personal Services	Operations & Maintenance	CAPITAL OUTLAY	
			Construction	Purchase of land, equip. & structures
(a)	(b)	(c)	(d)	
PUBLIC SAFETY - Continued				
15. Correction institutions - Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	600	600	600	600
16. Other corrections - Probation and parole activities - But exclude "lock up" operations (report in item 15).	604	604	604	604
17. Protection inspection and regulation, n.e.c. - Regulation of private enterprises for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.	606	606	606	606
AMBULANCE				
18. All expenditures for city operated or subsidized ambulance services.	632	632	632	632
CULTURE AND RECREATION				
19. Parks, cultural activities, and other recreation - Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	641	641	641	641
20. Libraries - Include payments to nongovernmental libraries as well as libraries operated by the city. Aid to other governmental libraries should be excluded and reported in part III.	650	650	650	650
UTILITIES				
21. Gross expenditures for utility systems operated by your government. Exclude interest (report in item 22) also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g. for street lighting, hydrant rental, etc.)				
a. Water supply system	691	691	691	691
b. Electric power system	692	692	692	692
c. Gas supply system	693	693	693	693
d. Transit	694	694	694	694
e. Sewers and storm sewers - Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	695	695	695	695
f. Solid waste and landfill - The collection and disposal of garbage and landfill operations	696	696	696	696
INTEREST ON DEBT				
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.				
a. Water supply system	891	891	891	891
b. Electric power system	892	892	892	892
c. Gas supply system	893	893	893	893
d. Transit	894	894	894	894
e. All interest not covered by items 19a through 19f	895	895	895	895
ALL OTHER EXPENDITURES				
23. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System; judgments and insurance premiums; and municipal service agencies such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.				
<i>Do not include: (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from district employee pension funds.</i>				
a. Housing and community development - Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	650	650	650	650
b. Economic development (Industrial)	651	651	651	651
c. Civil defense	652	652	652	652
d. Cemetery operations and maintenance	653	653	653	653
e. Miscellaneous commercial activities	654	654	654	654
f. General Gov't.	655	655	655	655
g.	656	656	656	656
h.	657	657	657	657

Part III INTERGOVERNMENTAL EXPENDITURES					
Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis -- e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (b) of part II.) Enter "None" if your government made no reportable payments to other governments during the fiscal year.					
Item	Type of recipient government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)	Item	Type of recipient government(s) (County, State, school districts, etc.) (e)	Amount (Omit cents) (f)
1.		0	5.		0
2.		0	6.		0
3.		0	7.		0
4.		0	8.		0
Part IV SALARIES, WAGES, AND FORCE ACCOUNT					Amount (Omit cents)
Report the total expenditure for salaries and wages included in column (a) of part II, as well as any salaries and wages paid on force account construction projects.					1,701,878
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED -- Report special obligations of all agencies of your government as well as general city or town debt.					
1. Long term debt -- Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. Include revenue and non-guaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners (column (e)). Report also general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient (column (f)). When an advance refunding has resulted in a legal or in-substance defeasance, the debt may be considered extinguished, reported as retired in the year of defeasance and should not be reported herein in subsequent years.					
AMOUNT, BY PURPOSE (Omit cents)					
	Outstanding at beginning of fiscal year (a)	DURING FISCAL YEAR		Outstanding total (e) plus (b) minus (d) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING
		Issued (b)	Retired (c)		Revenue and non-guaranteed bonds (e)
					Guaranteed bonds (f)
a. Sewer debt	0	0	0	0	0
b. Water supply system debt	0	0	0	0	0
c. Electric power system debt	0	0	0	0	0
d. Gas supply system debt	0	0	0	0	0
e. Transit	0	0	0	0	0
f. Industrial revenue and pollution control debt	0	0	0	0	0
g. All other purposes	0	0	0	0	0
2. Short-term (interest-bearing) debt -- Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less -- Exclude accounts payable and other noninterest-bearing obligations.				Amount (Omit cents)	
a. Amount outstanding at beginning of fiscal year				4iv	0
b. Amount outstanding at end of fiscal year				4iv	0
Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR					
Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, State and local government, and non-governmental securities. Report all investments at carrying value. Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets. Assets obtained and held pursuant to an advance refunding that results in a legal or in-substance defeasance should not be reported herein.					
Type of fund					Amount at end of fiscal year (Omit cents)
1. Sinking funds -- Reserves held for redemption of long-term debt. All cash held for statutory sinking fund and revenue bond related accounts and any other reserves held for redemption of long-term debt.					0
2. Bond funds -- Unexpected proceeds from sale of GO and revenue bond issues held pending disbursement.					0
3. All other funds except employee retirement funds.					3,344,843
4. Retirement systems -- Single employer plans only.					0

Part VII AUDITOR INFORMATION

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescribed forms" is attached to the report. The municipality's auditor should follow the in AR Section 300 of the AICPA Professional Standards in preparing such compilation report.

Auditor's firm name

Michael W. Green, CPA

Address — Number and street

827 West Locust Street

City

Stowell

State

OK

ZIP Code

74960

TELEPHONE

Area
Code

918

Number

696-8298

Extension

Name of contact person/Email

COVERAGE OF THIS REPORT

The financial reporting entity for which information is to be presented should comply with generally accepted accounting principles for governments. Current authoritative guidance is provided in GASB Codification Section 2100 and/or GASB Statement No. 14. These statements prescribe that the financial reporting entity should consist of the primary government or oversight unit and all blended and discreetly present component units.

Oklahoma Statutes, Section 17-105.1 of Title 11 require that municipalities include information relating to all of its duly constituted authorities. Copies of this form may be distributed to component units for their completion. Forms completed by component units should not be filed separately but should be returned to the appropriate municipality for inclusion in the report filed for the financial reporting entity. Such component units would include special districts, hospitals, boards, trusts, and authorities meeting the inclusion criteria of the statements reference above.

**SUPPLEMENTARY INSTRUCTIONS FOR OKLAHOMA MUNICIPALITIES
2007 ANNUAL SURVEY OF CITY AND TOWN FINANCES**

COVERAGE OF THIS REPORT

In addition to the fiscal activities of your general government, include the revenues, expenditures, assets and debt of the following types of agencies, if they are operative in your city or town:

- City water districts
- Medical center authorities
- Joint airport boards
- Municipal parking districts
- Rural water, sewer, gas, and solid waste management districts with ex officio boards
- Public trust (Title 60, Section 176 of the Oklahoma Statutes)
- Separate road districts
- Sewer districts
- Utilities authorities
- Zoning districts

Part I – TAX REVENUES

This part refers to all city-imposed taxes. It does not include service charges, special assessments (such as those for paving districts), or interest earnings, fines, or any other sources which are not taxes or licenses.

1. Property taxes (code T01)

Also include city-imposed ad valorem property taxes collected by the county and paid to the city for the repayment of G C bonds.

2. Local sales taxes

a. General sales tax (code T0A)

Report revenue from city-imposed sales tax only. This tax is collected by the State and paid back to the city minus a small percentage withheld by the State for handling expenses. Be sure to enter only the amount of the check received from the State.

b. Franchise fee or tax (public utilities (code T1A))

Enter here any franchise tax collected from a private utility to operate within the city such as gas, electric, telephone, cable TV, etc.

d. Other – Specify any sales tax not mentioned above

3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T2B)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a (code T2B)

Part IA – INTERGOVERNMENTAL REVENUE

1. General support

From State (code C30) – Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C4R, D4R, and R4R)

Enter receipts from commercial vehicle tags, gasoline tax, bus mileage tax, registration tags.

3. Health or hospitals (codes C42, D42, and R42)

In the appropriate column, list any intergovernmental revenues received for operation of a hospital, health facility or health department, (grants, not loans) or funds received from other government jurisdictions for health services or facilities operated by your government.

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

Page 8

7. Grants received for mass transit and/or bus systems (codes C94 to B94)

8. All other (From State – code C-RR; From Federal Government – code B88)

Include in the appropriate box, receipts from various payments such as:

- Park and recreation (BOR or HUD)
- Community development and urban renewal
- Civic defense
- Airports
- Waste and sewer facilities
- Manpower planning and utilization

Part IB – OTHER REVENUE

3. Special assessment funds

include –

- All transactions of special assessment funds established to finance streets, sidewalks, or other local improvements within the city
- Assessments collected from property owners at part IB, item 3.
- Expenditure from improvements at part II. Report as capital outlay.
- Interest paid on special assessment obligations as part II, item 18a.
- Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part V.

Part IV – SALARIES, WAGES, AND FORCE ACCT.

Report salaries and wages for all employees full- and part-time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amounts before deductions for income taxes, Social Security, or retirement coverage.

Part V – DEBT OUTSTANDING, ISSUED & RETIRED

Also include industrial revenue or pollution control bonds, if issued by your city or town.

Hospitals – The following hospitals are classified as agencies of various municipal governments and their transactions should be included in the appropriate parts of this report:

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