

## INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City Council City of Broken Bow Broken Bow, Oklahoma

We have compiled the Annual Survey of City and Town Finances (SA&I form 2643) for the City of Broken Bow, Oklahoma, for the year ended June 30, 2010, included in the accompanying prescribed form. We have not audited or reviewed the financial information included in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Office of the State Auditor and Inspector.

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

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of the survey without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the survey. This survey was compiled by us from financial statements for the same period that we previously audited, as indicated in our report dated August 15, 2011.

The survey form is presented in accordance with the requirements of the Office of State Auditor and Inspector, State of Oklahoma, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the City and for filing with the State Auditor and Inspector of Oklahoma and is not intended to be and should not be used by anyone other than this specified parties..

Rahhal Herderson Johnson, PLLC.

Ardmore, Oklahoma

July 2, 2012

100 E Street S.W., Suite 200 | Ardmore, OK 73401

## DUE DATE: December 31, 2010

#### **IMPORTANT**

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

This report details the funds available to the municipality and the use of those funds including information relating to the duly constituted authorities of the municipality (public trusts, etc.) for the fiscal year ending June 30, 2010. See supplementary instructions (coverage of this report) for information related to entities and activities to be included in this report on page 5 of this document.

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

For assistance in completing this report, please call the Office of the State Auditor at (405) 521-3495. When completed, please return this form to the Office of the State Auditor at the address below.

# RETURN TO

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

FORM **SA&I 2643** (7-15-2010)

# OFFICE OF THE STATE AUDITOR AND INSPECTOR **STATE OF OKLAHOMA**

STEVE BURRAGE, AUDITOR AND INSPECTOR **ANNUAL SURVEY OF CITY AND TOWN FINANCES** 

City of Broken Bow Broken Bow, OK

(Please correct any error in name, address, and ZIP Code)

# 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.

1 0 7	<u>'</u>	3 7 7	
Item	Amount (Omit cents)	ltem	Amount (Omit cents)
	TØ1		T99
<ol> <li>Property taxes — General fund, building fund, and sinking fund</li> </ol>		<b>d.</b> Use tax	56716
2. Local sales taxes — Taxes on goods and services,	TØ9	3. Occupation and business licensing and permits	T28
measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.  a. General sales tax	1585525	a. Enter here licenses and inspection charges on occupations and businesses — for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	43470
<b>b.</b> Franchise fee or tax	<sup>T15</sup> 88535	<b>b.</b> Other licensing and permits	T29
c. Cigarette tax	<sup>T19</sup> 24790	4. Other — Specify	T99
d. Hotel/Motel	<sup>T19</sup> 70288		

#### Part IA INTERGOVERNMENTAL REVENUE

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

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

- Report only amounts received directly from the Federal Column (c) -

	Amount (Omit cents)				
Purpose for which received	From State (a)	From other local governments (b)	From Federal Government (directly) (c)		
General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.  1. Alcoholic beverage tax	C3Ø	52324	B3Ø		
2. Street and highways	<sup>C46</sup> 5668	D46 24377	B46		
3. Health or hospital	C42	D42	B42		
4. Grants received for water utilities	C91	D91	B91		
5. Grants received for waste water utilities	C8Ø	D8Ø	25000		
6. Grants received for housing, economic, and community development	C5Ø	D5Ø	B5Ø		
7. Airports	C89	D89	BØ1		
8. Mass transit rail and/or bus system	C94	D94	B94		
9. Grants received for transportation	C89	D89	B89		
<ul> <li>10. ALL OTHER (From State – code C89; From Federal Government – Code B89) —         Include in the appropriate box, receipts from various payments such as —         a. Parks and recreation (BOR or HUD)</li> </ul>	C89	D89	B89		
<b>b.</b> Public safety	C89	D89 104063	B89 3848		
c. Job training	C89	D89	B89		
d. Library grants	C89	D89	B89		
Other – Specify	C89	D89	B89		
e. Housing		25000			
f.	C89	D89	B89		

# 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.

Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by	Amount (Omit cents)	Other sales and service revenue — Gross receipts from sales, rentals, maintenance	Amount (Omit cents)
your government, from utility sales and charges. Exclude any amounts paid to such utilities by the parent government.	2392057	assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.	524260
a. Water supply system	A92	a. Sewerage charges	
<b>b.</b> Electric power system	1133599	<b>b.</b> Refuse collection charges	<sup>A81</sup> 693463
<b>c.</b> Gas supply system	A93	Hospital charges received on behalf of individual patients under the Medicare program or other	A36
d. Transit	A94	insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	

Part IB  OTHER REVENUES — Other than tax at Enter below amounts of the stated types of rethe fiscal year. Be sure to include revenues of	•	nental revenues — Continued  ds and interfund transfers) received by your government dur the exceptions noted in the special instructions.	ing
Other sales and service revenue — Continued  d. Recreation charges (swimming, golf, auditoriums, etc.)  e. Airports — Include rentals and gross sales of	Amount (Omit cents) A61  AO1 1200	5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.  6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal	Amount (Omit cents)  U20  86628  U40  6860
gas and oil. <b>f.</b> Parking facilities (parking lots, garages, parking meters)	A6Ø	services in item 2.  7. Royalties — Compensation or portion of proceed from extraction of natural resources such as oil.	U41
g. Municipal housing project rentals (gross)	A5Ø A89	8. Fines and forfeitures — (City or town share only)  9. Private donations	<sup>U3Ø</sup> 179509
Ambulance services      Miscellaneous commercial activities  j. Other (including miscellaneous fee collections)	A89 87345	10. Miscellaneous other revenue — 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	
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.	UØ1	between funds or agencies of your government; or (4) employee's contributions to, and interest earnings of, any employee pension fund.  a. Insurance refund  b. Penalties	<sup>U99</sup> 10083 47933
<b>4. Receipts from sale of property</b> — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	7988	c. TOTAL miscellaneous other revenue Sum of items 10a–10c.	<sup>U99</sup> 58016

# 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 columns (c) and (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.

income taxes, employee contributions for Social Security or retirement	proceeds, assessn				
	EXPENDITURES BY PURPOSE AND TYPE				
PURPOSE	Personal services	Operations and maintenance	CAPITA	Purchase of lan- equipment, and structures	
	(a)	(b)	(c)	(d)	
GOVERNMENTAL ADMINISTRATION	E23	E23	F23	G23	
<ol> <li>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).</li> </ol>	105645	1091			
<ol> <li>Judicial and legal — All municipal court and court-related activities including juries, probate officials, prosecutors, public defenders, municipal attorneys, and legal departments. Exclude probation and parole (report in item 16).</li> </ol>	115324	2337	F25	G25	
<ol> <li>Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.</li> </ol>	92888	74143	F29	G29	
HEALTH AND WELFARE	E79	E79	F79	G79	
4. Social services	E36	E36	F36	000	
<ol><li>Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</li></ol>	E30	E30	F-30	G36	
<b>6. Other hospitals</b> — Payments to hospitals operated privately. <i>Exclude here and report in item 6, any payments under public welfare programs.</i> Report payments to hospitals operated by other governments in part III.					
<ol> <li>Welfare institutions — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.</li> </ol>	E77	E77	F77	G77	
8. Health (other than hospitals) — All public health activities except provision of hospital care. Include environmental health activities; health regulation and inspection, water and air pollution control, mosquito control, and inspection of food handling establishments. Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report in item 6 payments under public welfare programs.	E32	E32	F32	G32	
TRANSPORTATION	E44	E44	F44	G44	
9. <b>Highways</b> — Construction and maintenance of municipal streets, sidewalks, bridges. Also includes street lighting, snow removal, and highway engineering, control, and safety. <i>Exclude here and report in item 21f, street cleaning expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e.</i>	319154	168707	35358		
<ol> <li>Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis</li> </ol>	E45	E45	F45	G45	
11. Municipal airports	EØ1	<sup>EØ1</sup> 11349	FØ1	GØ1	
12. Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)	E6Ø	E6Ø	F6Ø	G6Ø	
PUBLIC SAFETY	E62	E62	F62	G62	
<b>13. Police</b> — Include municipal police agencies for preventing, controlling, or reducing crime; coroners, medical examiners; special police for highways, tunnels, bridges, and vehicular control; vehicular inspection activities; and traffic control and safety activities. <b>Exclude</b> highway engineering and planning (report in item 9).	669894	106154		25529	
<b>14. Fire</b> — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. Include any municipal contribution to a State fire pension fund.	338790	76997	F24	G24 45777	

	ntinued			
	E.	XPENDITURES BY		· –
PURPOSE	Personal services	Operations and maintenance	CAPITAI	Purchase of land equipment, and structures
PUBLIC SAFETY — Continued	(a) EØ4	(b)	(c)	(d)
15. Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	E04	204	F-0-4	GID4
16. Other corrections — Probation and parole activities – But exclude "lock-up" operations (report in item 16).	EØ5	EØ5	FØ5	GØ5
17. Protection inspection and regulation, n.e.c. — Regulation of private enterprise 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.	33365	16716	F66	G66
AMBULANCE  18. All expenditures for city operated or subsidized ambulance services	E32	E32	F32	G32
CULTURE AND RECREATION  19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E61 62853	41446	140723	G61 65655
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.	12597	84609	F52	G52
<b>21.</b> Gross expenditure for utility systems operated by your government. Exclude interest (report in item 19); also exclude utility contributions to the parent government and deduct the cost of providing services to the parent government (e.g., for street lighting, hydrant rental, etc.).	470348	623643	52300	34368
a. Water supply system	E91	E92 0 5 4 0 6 6	F91	G91 3.F.C.F.
<b>b.</b> Electric power system	E93	E93 254266	F93	G93 3565
c. Gas supply system d. Transit	E94	E94	F94	G94
Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	139226	284365	716498	G8Ø
Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81 194795	E81 459537	F81	<sup>G81</sup> 20550
22. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.  a. Water supply system		191	433638	
<b>b.</b> Electric power system		I92	64242	
c. Gas supply system		193		
d. Transit		I94 I89		
e. All interest not covered by items 19a through 19d  ALL OTHER EXPENDITURES		169	305123	
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.				
<b>Do not include:</b> (1) Payments for retirement of debt, (2) payments for purchase of securities, (3) transfer between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.				
<ul> <li>a. Housing and community development — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.</li> </ul>	E5Ø	E5Ø	F5Ø	G5Ø
b. Economic development	E89	E89	F89	G89 G89
c. Civil defense				
d. Cemetery operations and maintenance	E89	E89	F89	G89
e. Miscellaneous commercial activities	EØ3	EØ3	FØ3	GØ3
Other — Specify <del>✓</del> f	E89	E89	F89	G89
g.				
h.				

# **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. Type of recipient government(s) (County, State, Type of recipient government(s) (County, State, Amount Amount Item (Omit cents) Item (Omit cents) school districts, etc.) school districts, etc.) (a) (a) (b) (b) 5. 6. 3 8. Part IV **SALARIES, WAGES, AND FORCE ACCOUNT** Amount (Omit cents) zøø 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. 176678 DEBT OUTSTANDING, ISSUED, AND RETIRED — Report special obligations of all agencies of your government as well as general city or town debt. **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 nonguaranteed 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)).*

Part V

When an advance refunding has resulted in a legal or an 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 PUF	RPOSE (Omit cents)		
	Outstanding at	DURING FISCAL YEAR		Outstanding total	DETAIL OF LONG-TERM DEBT OUTSTANDING	
	beginning of fiscal year	Issued	Retired	(a) plus (b) minus (c)	Revenue and nonguaranteed bonds	Guaranteed bonds
	(a)	(b)	(c)	(d)	(e)	(f)
a. Sewer debt	<sup>19U</sup> 4767881	29U	<sup>39U</sup> 54399	4713482	<sup>44U</sup> 4713482	41U
<b>b.</b> Water supply system debt	13705560	<sup>29U</sup> 8716	<sup>39U</sup> 258094	13456182	13456182	41U
Electric power system debt	1150000	29U	<sup>39U</sup> 105000	1045000	<sup>44U</sup> 1045000	41U
d. Gas supply system debt	19U	29U	39U		44U	41U
e. Transit	19U	29U	39U		44U	41U
f. Industrial revenue and pollution control debt	19T	24T	34T		44T	
g. All other purposes	1337177	29U	<sup>39U</sup> 259411	1077766	1077766	41U
Short-term (interest-bearing) debt — Tax anticipation notes, bond anticipation notes,			Amount (Omit cents)			
interest-bearing warrants, and of accounts payable and other no	other obligations with a	term of one year o	r less — Exclude		61V	
a. Amount outstanding at begin	nning of fiscal year					
					64V	
<b>b.</b> Amount outstanding at end	of fiscal year					

# 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)
<ol> <li>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.</li> </ol>	wø1 546499
	W31
<ol><li>Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement</li></ol>	
	W61
	6344878
3. All other funds except employee retirement funds	
4. Retirement systems — Single employer plans only	

Remarks			V98		
Part VII AUDITOR INFORMATION					
NOTE — This report will not be considered complete unless an acco	mpa <u>n</u> ying	"accountants compi	lation repo	ort on financial	
<b>NOTE</b> — This report will not be considered complete unless an acco statements included in certain prescribed forms" is attached to the rep in AR Section 300 of the AICPA Professional Standards in preparing s	ort. The name	nunicipality's auditor pilation report.	should fol	low the	
,	,				
Auditor's firm name					
Rahhal Henderson Johnson,	PLLC				
Address — Number and street				TELEBUICHE	
100 E St. SW, Suite 20	0		A :: a -	TELEPHONE	F
		T	Area code	Number	Extension
City	State	ZIP Code	580	223-6454	
Ardmore	OK	73401	200	223-0454	
Name of contact person	1	I	<u> </u>	1	I
Rheba Henderson					

## **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 presented 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 2010 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 trusts (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 TØ1)

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

# 2. Local sales taxes

a. General sales tax (code TØ9)

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

**b.** Franchise fee or tax, public utilities (code T15)

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

d. Other - Specify any sales tax not mentioned above.

# 3. Licenses, permits, and other taxes

a. Occupation and business licensing and permits (code T28)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a. (code T29)

# Part IA — INTERGOVERNMENTAL REVENUE

# 1. General support

From State (code C3Ø) — Enter amount received from alcoholic beverage tax county distribution.

2. Streets and highways (codes C46, D46, and B46)

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

3. Health or hospitals (codes C42, D42, and B42)

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

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

- Grants received for mass transit and/or bus systems (codes C94 to B94)
- **9. All other** (From State —code C-89; From Federal Government code B89)

Include in the appropriate box, receipts from various payments such

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

# Part 1B — 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 at part II, item 19e.
- · Transactions of special assessment bonds at part V.
- Cash and security holdings of special assessment funds at part VI.

# Part IV — SALARIES, WAGES, AND FORCE ACCOUNT

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, AND 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

Page 6 FORM SA&I 2643 (7-15-2010)