



**HINKLE &  
COMPANY**  
Strategic PC  
Business Advisors

April 29, 2016

Office of the State Auditor and Inspector  
Attn: Nancy Grantham  
2300 N. Lincoln Blvd., Room 100  
Oklahoma City, OK 73105

In accordance with O.S. Title 74 Section 212A. A. 2 and O.S. Title 11, Section 17-105.1, we have enclosed the following for the reporting entity of the City of Idabel for the year ended June 30, 2015:

- The audited financial statements, with the accompanying auditor's reports thereon;
- Annual Survey of City and Town Finances (SA&I Form 2643), with the accompanying accountants compilation report thereon; and
- The \$100.00 filing fee payable to the Office of the State Auditor & Inspector.

The entities included in the City of Idabel reporting entity are the following:

- The City of Idabel;
- The Idabel Public Work Authority;
- The McCurtain County Regional Airport Authority; and
- The Idabel Industrial Development Authority

Should you need any additional information or have any questions regarding this filing, please contact James D. Hinkle, Hinkle & Company, 5028 E. 101<sup>st</sup> Street, Tulsa, Oklahoma 74137.

Yours Truly,  
**Hinkle & Company, PC**

James D. Hinkle, CPA

5028 E. 101st Street

Tulsa, OK 74137

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www.SBAdvisors.com

**DUE DATE:** Six months after Fiscal Year-End

**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. SSARS 19 ¶ 3.27 requires an accountant's compilation report to accompany this form.

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, 2015. 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.

When completed, please file electronically at [www.sai.ok.gov](http://www.sai.ok.gov).

**RETURN TO** Office of the Auditor and Inspector  
State of Oklahoma at [www.sai.ok.gov](http://www.sai.ok.gov)

**OFFICE OF THE STATE AUDITOR AND INSPECTOR  
STATE OF OKLAHOMA  
GARY JONES, AUDITOR AND INSPECTOR  
ANNUAL SURVEY OF CITY AND TOWN FINANCES**

CITY OF IDABEL  
201 E MAIN  
IDABEL, OK 74745

**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)
<b>1. Property taxes</b> — General fund, building fund, and sinking fund	T01 0	e. Use tax	T09 126,982
<b>2. Local sales taxes</b> — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.). Report only these taxes imposed by your government; shares of taxes imposed by another government are to be reported under part 1A below.	T08 3,515,708	<b>3. Occupation and business licensing and permits</b> 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.	T28 0
a. General sales tax	T15 214,722	b. Other — Specify	T29 32,674
b. Franchise fee or tax	C30 39,600	<b>4. Other</b> — Specify	T99 29,740
c. Cigarette Tax	T19 110,619	Occupation Tax	

**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)
<b>General support</b> — Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed.	C30 123,695	B30 0	B30 0
<b>1. Alcoholic beverage tax</b>	C46 63,653	B46 0	B46 242,848
<b>2. Street and highways</b>	C42 0	B42 0	B42 76,794
<b>3. Health or Hospital</b>	C81 0	B81 0	B81 0
<b>4. Grants received for water utilities</b>	C80 0	B80 0	B80 0
<b>5. Grants received for waste water utilities</b>	C50 0	B50 0	B50 0
<b>6. Grants received for housing, economic, &amp; community development</b>	C89 115,045	B89 0	B89 1,345,966
<b>7. Airports</b>	C94 0	B94 0	B94 0
<b>8. Mass transit rail and/or bus system</b>	C89 0	B89 0	B89 0
<b>9. Grants received for transportation</b>	C89 0	B89 0	B89 0
<b>10. ALL OTHER</b> (From State - code C89; From Fed. Gov't. - Code B89) — Include in the appropriate box, receipts from various payments such as —	C89 0	B89 0	B89 0
a. Parks and recreation (BOR or HUD)	C89 0	B89 0	B89 0
b. Public Safety	C89 4,484	B89 0	B89 27,456
c. Job training	C89 0	B89 0	B89 0
d. Library grants	C89 0	B89 0	B89 0
Other - Specify	C89 0	B89 0	B89 0
<b>e. On Behalf Payments Made By State</b>			
<b>f. Payment in Lieu of Taxes</b>	C89 3,361	B89 0	B89 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.

Amount (Omit cents)	Amount (Omit cents)
<b>1. Utility sales revenue</b> — 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.	A81 1,010,761
a. Water supply system	A82 0
b. Electric power system	A83 0
c. Gas supply system	A84 0
d. Transit	A85 0
<b>2. Other sales and service revenue</b> - Gross receipts from sales, rentals, maintenance assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.	A86 704,530
a. Sewerage charges	A81 636,657
b. Refuse collection charges	A81 636,657
c. Hospital charges received on behalf of individual patients under the Medicare program or other insurance-type arrangements. Exclude Medicaid and amounts for hospital purposes received from other governments.	A86 0

<b>Part B OTHER REVENUES — Other than tax and intergovernmental revenues — Continued</b>		
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.		
<b>2. Other sales and service revenue — Continued</b>	Amount (Omit cents)	Amount (Omit cents)
<b>d.</b> Recreation charges (swimming, golf, auditoriums etc.)	AB1 0	U20 63,028
<b>e.</b> Airports — Include rentals and gross sales of gas and oil.	A01 251,332	U40 20,444
<b>f.</b> Parking facilities (parking lots, garages, parking meters)	A80 0	U41 0
<b>g.</b> Municipal housing project rentals (gross)	A50 0	U30 141,448
<b>h.</b> Ambulance services	A89 0	U50 56,400
<b>i.</b> Miscellaneous commercial activities (cemetaries)	A03 0	
<b>j.</b> Other (including miscellaneous fee collections)	A89 78,670	
<b>3. Special assessments</b> — 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	U99 171,574
<b>4. Receipts from sale of property</b> — Amounts from sale of realty, other than by tax sales, including property sold to other governments.	U11 2,950	U99 17,338
<b>5. Total misc other revenue</b>		U99 0
<b>Sum of items 10a-10c</b>		U99 188,912

**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. **Excludes:** (1) capital outlay (report in columns (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		Purchase of land, equip. & structures (d)
				F23	G23	
<b>GOVERNMENTAL ADMINISTRATION</b>	E23	E23	F23	G23		
<b>1. Financial administration</b> — Office of the finance director, auditor, comptroller, treasurer, tax assessment and collection, central accounting and purchasing services, budgeting, etc. (including related data processing and information technology).	E25 0	E25 0	F25 0	G25 0		
<b>2. Judicial and legal</b> — 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).	E26 48,704	E26 2,527	F26 0	G26 0		
<b>3. Central administration</b> — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 366,739	E29 6,222	F29 0	G29 0		
<b>HEALTH AND WELFARE</b>	E79	E79	F79	G79		
<b>4. Social services</b>	E36 0	E36 0	F36 0	G36 0		
<b>5. Own hospitals</b> — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.	E77 29,723	E77 5,085	F77 0	G77 0		
<b>6. Other hospitals</b> — 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.	E32 0	E32 0	F32 0	G32 0		
<b>7. Welfare institutions</b> — Construction and operation of nursing homes and welfare institutions by your government for veterans and needy persons.	E44 160,120	E44 37,686	F44 0	G44 1,600		
<b>8. Health (other than hospitals)</b> — 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.	E45 467,539	E45 214,498	F45 0	G45 41,424		
<b>TRANSPORTATION</b>	E61	E61	F61	G61		
<b>9. Highways</b> — Construction and maintenance of municipal streets, sidewalks, bridges and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. Exclude here and report in item 21f, street cleaning, expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 22e. and bridges operated on fee or toll basis	E60 0	E60 0	F60 0	G60 0		
<b>10. Toll highways and facilities</b> — Operation and maintenance of highways, roads and bridges operated on fee or toll basis	E62 1,203,296	E62 176,294	F62 0	G62 16,631		
<b>11. Municipal airports</b>	E61 8,589	E61 206,004	F61 1,412,061	G61 39,860		
<b>12. Parking facilities</b> — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	E60 0	E60 0	F60 0	G60 0		
<b>PUBLIC SAFETY</b>	E52	E52	F52	G52		
<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. Exclude highway engineering and planning (report in item 9).	E24 533,482	E24 51,091	F24 0	G24 18,069		
<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.						

**PART II DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued**

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE				
	Personal Services (a)	Operations & Maintenance (b)	Construction (c)	CAPITAL OUTLAY	
				Purchase of land, equip. & structures (d)	
<b>PUBLIC SAFETY — Continued</b>	E04	E04	F04	G04	
<b>15. Correction institutions</b> — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.	0	0	0	0	0
<b>16. Other corrections</b> — Probation and parole activities - But exclude "lock up" operations (report in item 16).	E05	E05	F05	G05	0
<b>17. Protection inspection and regulation, n.e.c.</b> — 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.	E56	E56	F56	G56	0
<b>AMBULANCE</b>	E32	E32	F32	G32	0
<b>18.</b> All expenditures for city operated or subsidized ambulance services	0	10,520	0	0	0
<b>CULTURE AND RECREATION</b>	E61	E61	F61	G61	0
<b>19. Parks, cultural activities, and other recreation</b> — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	E52	E52	F52	G52	0
<b>20. Libraries</b> — Include payments to nongovernmental libraries as well as libraries operated by the city. <i>Aid to other governmental libraries should be excluded and reported in part III.</i>	0	12,684	0	0	0
<b>UTILITIES</b>	E12	E12	F12	G12	0
<b>21.</b> Gross expenditures for utility systems operated by your government. <i>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.).</i>	E91	E91	F91	G91	0
<b>a.</b> Water supply system	535,895	419,763	0	207,962	
<b>b.</b> Electric power system	E92	E92	F92	G92	0
<b>c.</b> Gas supply system	E93	E93	F93	G93	0
<b>d. Construction</b>	E94	E94	F94	G94	0
<b>e.</b> Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	E80	E80	F80	G80	0
<b>f.</b> Solid waste and landfill — The collection and disposal of garbage and landfill operations	224,419	594,273	11,863	50,197	
<b>INTEREST ON DEBT</b>	E81	E81	F81	G81	0
<b>22.</b> Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations.	312,729	262,092	0	214,625	
<b>a.</b> Water supply system	E91	E91	F91	G91	0
<b>b.</b> Electric power system	E82	E82	F82	G82	0
<b>c.</b> Gas supply system	E83	E83	F83	G83	0
<b>d.</b> Transit	E84	E84	F84	G84	0
<b>e.</b> All interest not covered by items 19a through 19d	E89	E89	F89	G89	0
<b>ALL OTHER EXPENDITURES</b>	0	131,626	0	0	0
<b>23.</b> Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security System, judgements and insurance premiums; and municipal service agencies, such as a central garage or an engineering department, which serve more than one functional agency, and whose expenses are not allocated to the various departments.					
<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 distinct employee pension funds.</i>					
<b>a. Housing and community development</b> — Gross expenditure for urban renewal, slum clearance, municipal housing projects, and similar activities.	E50	E50	F50	G50	0
<b>b. Economic development (Industrial)</b>	E50	E50	F50	G50	0
<b>c. Civil defense</b>	E89	E89	F89	G89	0
<b>d. Cemetery operations and maintenance</b>	E03	E03	F03	G03	0
<b>e. Miscellaneous commercial activities</b>	174,591	26,405	0	295	
<b>f. General Gov't.</b>	E03	E03	F03	G03	0
<i>Other — Specify</i>	E89	E89	F89	G89	0
<b>g. Maintenance</b>	0	94,443	0	878	
<b>h. Emergency 911</b>	49,355	14,427	0	0	
	0	0	0	0	0

**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.) (a)	Amount (Omit cents) (b)
1.		0 5.		government(s) (County, State, school districts, etc.) (a)	Amount (Omit cents) (b)
2.		0 6.			0
3.		0 7.			0
4.		0 8.			0

**Part IV SALARIES, WAGES, AND FORCE ACCOUNT**

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.

Amount (Omit cents) 2,655,560

**Part V 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.  
When an advance refunding has resulted in a legal or an insubstance 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	DURING FISCAL YEAR		Outstanding total (e) plus (b) minus (c) (d)	
		Issued (b)	Retired (c)		
a. Sewer debt	19U 569,529	38U 0	46U 205,021	46U 364,508	
b. Water supply system debt	28U 200,000	38U 0	46U 95,000	46U 105,000	
c. Electric power system debt	29U 0	38U 0	46U 0	46U 0	
d. Gas supply system debt	28U 0	38U 0	46U 0	46U 0	
e. Transit	28U 0	34T 0	44T 0	44T 0	
f. Industrial revenue and pollution control debt	24T 152,758	34T 0	44T 152,758	44T 0	
g. All other purposes	28U 2,715,887	38U 67,200	46U 181,924	46U 2,601,163	
<b>2. Short-term (interest-bearing) debt</b> — 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.					
a. Amount outstanding at beginning of fiscal year 0					
b. Amount outstanding at end of fiscal year 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.	W01 1,226,390
2. Bond funds — Unexpended proceeds from sale of G.O. and revenue bond issues held pending disbursement.	W61 394,792
3. All other funds except employee retirement funds.	64V 6,685,046

**4. Retirement systems** — Single employer plans only

SEE ACCOUNTANTS COMPILATION REPORT 0

**Remarks**

**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

**Hinkle & Company PLLC**  
Address — Number and street

**5028 E. 101st Street**

City

State

ZIP Code

**Tulsa**

**OK**

**74137**

TELEPHONE

Area Code

Extension

**918**

**492-3388**

Name of contact person/Email

*James D. Hinkle*

*James.D.Hinkle@CPAs.com*

**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 discretely 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  
2015 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

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

- 9. All other (From State ---- code C-89; From Federal Government --- code B89)

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

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

**Part I --- TAX REVENUES**

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

**1. Property taxes (code T01)**

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

**2. Local sales taxes**

- a. General sales tax (code T09)

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

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

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

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

**3. Licenses, permits, and other taxes**

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

Enter here licenses and inspection charges on occupation and business.

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

**Part IA --- INTERGOVERNMENTAL REVENUE**

**1. General support**

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

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

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

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

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

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

Page 6

**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 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 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**

- Carnegie
- Cleveland
- El Reno
- Fairview
- Holdenville
- Lindsay
- Norman
- Okeene
- Pauls Valley
- Pawnee
- Tahlequah
- Watonga

**Hospital**

- Carnegie Tri-County Municipal Hospital
- Cleveland Area Hospital
- Mercy Hospital El Reno
- Fairview Regional Medical Center Authority
- Holdenville General Hospital
- Lindsay Municipal Hospital
- Norman Regional Hospital
- Okeene Municipal Hospital
- Pauls Valley General Hospital
- Pawnee Municipal Hospital
- Tahlequah City Hospital
- Watonga Municipal Hospital