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Certified Public Accountants

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Independent Accountants' Compilation Report

September 28, 2012

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

We have compiled the 2011-12 Annual Survey of City and Town Finances of the City of Yale, Oklahoma, (SA&I Form 2643) included in the accompanying prescribed form. We have not audited or reviewed the financial statements and supporting information in the accompanying prescribed form and accordingly, do not express an opinion or provide any assurance about whether the financial statements and supporting information are in accordance with the form prescribed by the Oklahoma State Auditor and Inspector.

Management is responsible for the preparation and fair presentation of the financial statements and supporting information in accordance with the form prescribed by the Oklahoma State Auditor and Inspector and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements as presented in the Annual Survey of City and Town Finances.

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 financial statements and supporting information without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements and supporting information.

The financial statements and supporting information included in the accompanying prescribed form are presented in accordance with the requirements of the Oklahoma State Auditor and Inspector, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all disclosures normally included in financial statements prepared in accordance with generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the financial position and results of operations. Accordingly, these financial statements and supporting information are not designed for those who are not informed about such matters.

This report is intended solely for the information and use of management and the Office of the Oklahoma Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

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DUE DATE: December 31, 2012

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, 2012. 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) 522-6400. 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 Capital
Oklahoma City, OK 73107

FORM **SA&I 2643**
(4-23-2004)

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

CITY OF YALE
CITY CLERK
209 N MAIN
YALE, OKLAHOMA 74076

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	T01	0	**d.** Use tax	T99	9,422
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 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	T06	222,992	**3. Licenses and permits** Enter here licenses and inspection charges on occupations and businesses- for example, inspection of restrooms, restaurants, and food manufacturing plants; food handler permits; permits; plumbing permits; taxicab licenses; tags; animal tags; vending licenses; and liquor licenses; business licenses; etc.	T99	309
b. Franchise fee or tax	T15	6,804			
c. Hotel/Motel	T19	0	**4. Other** — *Specify* Cigarette Tax	T99	3,177

Part IA INTERGOVERNMENTAL REVENUE

Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governements, 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) ©	
General support—Total amts rec'd (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. **1.** Alcoholic beverage tax	C30	0	D30	4,294	B30	0
2. Street and highways	C40	2,092	D40	10,060	B40	0
3. Health or Hospital	C42	0	D42	0	B42	0
4. Grants received for water and waste water utilities	C91	0	D91	0	B91	0
5. Grants received for housing, economic, & community development	C50	0	D50	0	B50	0
6. Airports	C69	0	D69	0	B69	0
7. Mass transit rail and/or bus system	C94	0	D94	0	B94	0
8. Grants received for transportation	C89	0	D89	0	B89	0
9. ALL OTHER (From State - code C89; From Fed. Gov't. - Code B89) *— Include in the appropriate box, receipts from various payments such as —* **a.** Parks and recreation (BOR or HUD)	C89	0	D89	0	B89	0
b. Public Safety	C89	4,413	D89	0	B89	4,265
c. Job training	C89	0	D89	0	B89	0
d. Library grants	C89	0	D89	0	B89	2,765
Other - *Specify* **e. REAP - City hall improvements**	C89	49,633	D89	0	B89	0
f. CIP-	C89		D89	0	B89	0

Part IB 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)
1. Utility sales revenue — Gross receipts of any water, electric, gas or transit systems operated by your governement, from utility sales and charges. *Exclude any amounts paid to such utilities by the parent government.* **a.** Water supply system	A81	311,271	**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. **a.** Sewerage charges	A80	108,445
b. Electric power system	A92	1,206,419	**b.** Refuse collection charges	A61	128,386
c. Gas supply system	A93	318,282	**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.*	A36	0
d. Transit	A94	0			

See Accountants' Compilation Report

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)*
d. Recreation charges (swimming, golf, auditoriums etc.	A61 **11,295**
e. Airports — *Include rentals and gross sales of gas and oil.*	A01 **0**
f. Parking facilities (parking lots, garages, parking meters)	A60 **0**
g. Municipal housing project rentals (gross)	A50 **0**
h. Ambulance services	A89 **0**
I. Miscellaneous commercial activities	A03 **0**
j. Other (including miscellaneous fee collections)	A89 **11,964**
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. 911 COLLECTIONS*	U01 **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**

	Amount (Omit cents)
5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings of any employee pension fund.	U20 **4,817**
6. Rents & royalties — *Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2.*	U40 **0**
7. Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and inter-governmental revenues. *Include fines & forfeits, donations from private sources, insurance adjustments, etc. Do NOT include: **(1)** proceeds from borrowing; **(2)** receipts from sale of security holdings; **(3)** transfer between funds or agencies of your govt.; or **(4)** employee's contributions to, and interest earnings of, any employee pension fund.*	U99
a. TOTAL fines & forfeits (City or town share only)	**175,932**
All Other — *Specify* **b. MISC & DONATIONS**	**36,612**
c. Insure OK subsidy	**22,025**
Total misc other revenue **Sum of items 7b and 7c →**	U89 **58,637**

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.) & (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)	CAPITAL OUTLAY: Construction (c.)	CAPITAL OUTLAY: Purchase of land, equip. & structures (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).	**0**	E23 **0**	F23 **0**	G23 **0**
2. 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).	E25 **51,102**	E25 **23,129**	F25 **0**	G25 **0**
3. Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.	E29 **172,505**	E29 **164,640**	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 6.	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**	E36 **0**	F36 **0**	G36 **0**
7. Health (other than hospitals) — All public health acitivities 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				
8. 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 18f, street cleaning, expenditure. Include in part III any payments to the State or county for highway purposes. Report interest on highway debt in item 19e.*	E44 **75,830**	E44 **48,427**	F44 **0**	G44 **9,500**
9. Municipal airports	E01 **0**	**0**	F01 **0**	G01 **0**
10. Parking facilities — Municipal garages, parking lots, etc. and all purchase and maintenance of meters (including on-street meters).	E60 **0**	E60 **0**	F60 **0**	G60 **0**
PUBLIC SAFETY				
11. Police — 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 8).*	E62 **209,078**	E62 **47,818**	F62 **0**	G62 **0**
12. 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 **79,630**	E24 **34,895**	F24 **0**	G24 **0**

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DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued

PURPOSE	EXPENDITURES BY PURPOSE AND TYPE			
			CAPITAL OUTLAY	
	Personal Services (a)	Operations & Maintenance (b)	Construction (c.)	Purchase of land, equip. & structures (d)
PUBLIC SAFETY — Continued	E05	E05	F05	G05
13. Correction — Probation and parole activities - But exclude "lookup" operations (report in item 11).	0	0	0	0
14. Protection inspection and regulation, n.e.c. — Regulation of private enterprize 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. -	E66 0	E66 0	F66 0	G66 0
AMBULANCE	E32	E32	F32	G32
15. All expenditures for city operated or subsidized ambulance services	0	0	0	0
CULTURE AND RECREATION	E61	E61	F61	G61
16. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.	18,129	15,810	0	0
17. 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.*	E62 64,439	E62 11,276	F62 0	G62 0
UTILITIES				
18. Gross expenditures 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.).* **a.** Water supply system	E91 17,384	E91 347,917	F91 81,164	G91 0
b. Electric power system	E92 68,056	E92 734,728	F92 0	G92 0
c. Gas supply system	E93 38,862	E93 165,492	F93 0	G93 0
d. Transit	E94 0	E94 0	F94 0	G94 0
e. Sewers and storm sewers— Construction, maintenance and operation of sanitary and storm systems and sewage disposal plants	E80 32,476	E80 64,304	F80 1,861,713	G80 0
f. Solid waste and landfill— The collection and disposal of garbage and landfill operations	E81 0	E81 108,091	F81 0	G81 0
INTEREST ON DEBT				
19. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. **a.** Water supply system	0	I91 17,643	0	0
b. Electric power system	0	I92 0	0	0
c. Gas supply system	0	0	0	0
d. Transit	0	I94 0	0	0
e. All interest not covered by items 19a through 19d	0	I89 0	0	0
ALL OTHER EXPENDITURES				
20. 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. ***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.* **a. Housing and community development** — Gross expenditure for urban renewal, slum clearance, municipal housing projets, and similar activities.	E50 0	E50 0	F50 0	G50 0
b. Economic development	E69 0	E69 5,181	F69 0	G69 0
c. Civil defense	E69 0	E69 0	F69 0	G69 0
d. Cemetery operations and maintenance	E69 0	E69 0	F69 0	G69 0
Other — *Specify* **e.**	E69 0	E69 0	F69 0	G69 0
f.	0	0	0	0
g. SERVICE CENTER	0	0	0	0
h. CODE ENFORCEMENT	0	0	0	0

See Accountants' Compilation Report

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.		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.	Z00 827,491

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 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)).*
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 (a)	DURING FISCAL YEAR Issued (b)	DURING FISCAL YEAR Retired (c)	Outstanding total (a) plus (b) minus (c) (d)	DETAIL OF LONG-TERM DEBT OUTSTANDING Revene and nonguaranteed bonds (e)	DETAIL OF LONG-TERM DEBT OUTSTANDING Guaranteed bonds (f)
a. Sewer debt	19X 214,772	29X 1,570,278	39X 0	1,785,050	44X 1,785,050	41X 0
b. Water supply system debt	19A 0	29A 0	39A 0	0	44A 0	41A 0
c. Electric power system debt	19B 0	29B 0	39B 0	0	44B 0	41B 0
d. Gas supply system debt	19C 0	29C 0	39C 0	0	44C 0	41C 0
e. Transit	19D 0	29D 0	39D 0	0	44D 0	41D 0
f. Industrial revenue and pollution control debt	19T 0	24T 0	34T 0	0	44T 0	0
g. All other purposes	19X 79,415	29X 0	39X 12,316	67,099	44X 67,099	41X 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	61V 0
b. Amount outstanding at end of fiscal year	64V 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 0
2. Bond funds — Unexpected proceeds from sale of G.O. and revenue bond issues held pending disburseement.	W31 0
All other funds except employee retirement funds.	W61 0
4. Retirement systems — Single employer plans only	0

See Accountants' Compilation Report

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Part VII **AUDITOR INFORMATION**

NOTE — This report will not be considered complete unless an accompanying "accountants compilation report on financial statements included in certain prescripted 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					
CBEW PROFESSIONAL GROUP, LLP					
Adress — *Number and street*			TELEPHONE		
			Area Code	Number	Extension
PO BOX 790					
City	State	ZIP Code			
CUSHING	**OK**	**74023**	**918**	**225-4216**	
Name of contact person					
CHUCK E. CROOKS, CPA					

See Accountants' Compilation Report

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 presently 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 appopriate 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 MUNICIPALTIES
2004 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.O. bonds.

2. Local sales taxes

a. General salex 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. Licenses, permits, and taxes (code T99)

Enter here licenses and inspection charges on occupation and business.

b. Report only licenses and permits not included in 3a.

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)

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

8. 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
- Airports
- Wate 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 9e.
- 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	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

See Accountants' Compilation Report