

# INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

City Council City of Elmore City PO Box 99 Elmore City, OK 73433

We have compiled the Annual Survey of City and Town Finances (SA&I form 2643) for the City of Elmore City, Oklahoma, for the year ended June 30, 2012, included in the accompanying prescribed form. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the basis of accounting prescribed by the Office of the Oklahoma State Auditor and Inspector per 11 OS § 17.107.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the requirements prescribed by the Office of the Oklahoma State Auditor and Inspector per 11 OS § 17.107 and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with the 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 without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements, included in the accompanying prescribed form presented in accordance with the requirements of the Office of the State Auditor and Inspector per 11 OS § 17.107 and are not intended to be a complete presentation of the assets and liabilities of the City of Elmore City.

This report is intended solely for the information and use of the Town and for filing with the State Auditor and Inspector of Oklahoma and should not be used for any other purposes. Accordingly, this form is not designed for those who are not informed about such differences.

Ardmore, Oklahoma

Rahhal Henderson Johnson PLLC

April 17, 2013

## 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) 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

# OFFICE OF THE STATE AUDITOR AND INSPECTOR STATE OF OKLAHOMA

GARY JONES, AUDITOR AND INSPECTOR
ANNUAL SURVEY OF CITY AND TOWN FINANCES

Name

CITY OF ELMORE CITY

P.O. BOX 99

Address

ELMORE CITY, OK 73433
State Zip Code

City

State Zip Code (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.

Item	Amount (Omit cents)	Item	Amount (Omit cents)
Property taxes — General fund, building fund, and sinking fund	TØ1	d. Use tax	<sup>тø9</sup> 24,187
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.      General sales tax	251,605	Occupation and business licensing 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; plumbing permits; taxicab licenses; tags; animal tags; vending licenses, and liquor licenses; business licenses; etc.	868
<b>b.</b> Franchise fee or tax	<sup>T15</sup> 28,001	<b>b.</b> Other licensing and permits	T29
c. Cigarette tax	<sup>T19</sup> 3,709	4. Other — Specify	Т99
d. Hotel/Motel	T19		

### 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.

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

		Amount (Omit cents)			
Purpose for which received	From State	From other local governments	From Federal Government (directly)		
	(a)	(b)	(c)		
<b>Seneral support</b> — Total amounts received (as per capita grants, shared taxes, etc.) rithout restrictions as to particular programs or purposes to be financed.  1. Alcoholic beverage tax	C3Ø	4,938	B3Ø		
2. Street and highways	<sup>C46</sup> 1,318	D46 4,791	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	B8Ø		
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		
O. 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)	C89	D89	B89		
<b>b.</b> Public safety	C89	D89	B89		
c. Job training	C89	D89	B89		
d. Library grants	C89	D89	B89		
Other – Specify  CULTURE AND RECREATION	C89	11,364	B89		
f.	C89	D89	B89		

# 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.

1. Utility sales revenue — Gross receipts of any	Amount (Omit cents)	2. Other sales and service revenue — Gross	Amount (Omit cents)
water, electric, gas, or transit systems operated by	A91	receipts from sales, rentals, maintenance	A8Ø
your government, from utility sales and charges.  Exclude any amounts paid to such utilities by the parent government.  a. Water supply system	182,645	assessments, and other charges for municipal services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments.  a. Sewerage charges	101,492
	A92	a. Sewerage charges	
<b>b.</b> Electric power system		<b>b.</b> Refuse collection charges	75,790
<b>c.</b> Gas supply system	A93	c. 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 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 d. Recreation charges (swimming, golf, auditoriums, Amount (Omit cents) A61 5. Interest earnings — Interest received on all deposits and investment holdings of your government and its agencies excluding earnings Amount (Omit cents) เมวต 8,099 of any employee pension fund. 6. Rents — Exclude housing, airport, and all other rental revenue reported from specific municipal services in item 2. e. Airports — Include rentals and gross sales of gas and oil. 500 A6Ø **7. Royalties** — Compensation or portion of proceed from extraction of natural resources such as oil. f. Parking facilities (parking lots, garages, parking 719 meters) 8. Fines and forfeitures — (City or town share only) <sup>U3Ø</sup>104,290 A5Ø g. Municipal housing project rentals (gross) U5Ø 2,269 9. Private donations 62,795 h. Ambulance services Miscellaneous other revenue — Revenue of your government and its agencies not covered by items above, except tax and intergovernmental AØ3 1,825 i. Miscellaneous commercial activities (cemeteries) 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. 139,766 j. Other (including miscellaneous fee collections) 3. Special assessments — Compulsory contributions and reimbursements from owners or UØ: <sup>U99</sup> 8,611 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 a. MISCELLANEOUS b. Receipts from sale of property — Amounts from sale of realty, other than by tax sales, including TOTAL miscellaneous other revenue Sum of items 10a-10c. 8,611 property sold to other governments. 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 coverage, etc. Exclude: (1) capital outlay (report in columns (c) and (d)); and (2) amounts paid to other governments (report in part III).

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

**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

income taxes, employee contributions for Social Security or retirement	proceeds, assessn	nents, grants, etc.			
	E)	XPENDITURES BY	PURPOSE AND TY	PE	
			CAPITA	CAPITAL OUTLAY	
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land equipment, and structures	
	(a)	(b)	(c)	(d) G23	
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, information technology).</li> </ol>					
<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>	5,034	493	F25	G25	
<ol> <li>Central administration — City council, aldermen or commissioners, mayor, manager, city clerk's office, recorder, planning, zoning, and personnel.</li> </ol>	27,006	53,885	F29	2,168	
HEALTH AND WELFARE	E79	E79	F79	G79	
4. Social services					
<ol><li>Own hospitals — Construction and operation of hospitals by your government. Nursing homes are to be reported in item 7.</li></ol>	E36	E36	F36	G36	
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.					
<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. Highways — Construction and maintenance of municipal streets, sidewalks, bridges. 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.		7,988			
10. Toll highways and facilities — Operation and maintenance of highways, roads, and bridges operated on fee or toll basis	E45	E45	F45	G45	
11. Municipal airports	EØ1	EØ1	FØ1	GØ1	
<ol> <li>Parking facilities — Municipal garages, parking lots, etc., and all purchase and maintenance of meters (including on-street meters)</li> </ol>	E6Ø	E6Ø	F6Ø	G6Ø	
PUBLIC SAFETY	E62	E62	F62	G62	
13. 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 9).	103,033	44,784		35,320	
<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.	E24	17,739	F24	G24 3,395	
• • • • • • • • • • • • • • • • • • • •	1		1	1	

	EXPENDITURES BY PURPOSE AND TYPE			Έ
			CAPITA	L OUTLAY
PURPOSE	Personal services	Operations and maintenance	Construction	Purchase of land equipment, and structures
PUBLIC SAFETY — Continued	(a) EØ4	(b) EØ4	(C)	(d) GØ4
<ol> <li>Correction institutions — Operation of facilities for confinement, correction and rehabilitation of adults or juveniles.</li> </ol>				
6. 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.	E66	E66	F66	G66
AMBULANCE I.B. All expenditures for city operated or subsidized ambulance	E32 131,521	57,644	F32	G32 13,583
services CULTURE AND RECREATION	E61	E61	F61	G61
19. Parks, cultural activities, and other recreation — Include playgrounds, golf courses, swimming pools, museums, marinas, community music, drama, celebrations, and zoos.		417		
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.	E52	E52	F52	G52
21. 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.).	E91 164,623	E91123,825	F91	<sup>G91</sup> 2,559
a. Water supply system	E92	E92	F92	G92
<b>b.</b> Electric power system	E93	E93	F93	G93
c. Gas supply system	E94	E94	F94	G94
d. Transit system	E8Ø	E8Ø	F8Ø	G8Ø
e. Sewers and storm sewers — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants	200	256		GOD
f. Solid waste and landfill — The collection and disposal of garbage and landfill operations	E81	<sup>E81</sup> 56,672	F81	G81
NTEREST 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		191		
<b>b.</b> Electric power system		192		
c. Gas supply system		193		
d. Transit system		194		
e. All interest not covered by items 19a through 19d		189		
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. 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.				
<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
c. Civil defense	E89	E89	F89	G89
d. Cemetery operations and maintenance	EØ3	EØ3 151	FØ3	GØ3
e. Miscellaneous commercial activities	EØ3	EØ3	FØ3	GØ3
Other — Specify	E89	E89	F89	G89
fANIMAL CONTROL		218		
g				
h.				

basis — e.g., for h	ayments made to other govospital care, highways, schoolumn (b) of part II.) Ente	ool tuition, or supp	ort, etc. (Such amou	ints should be exclude	ed from expenditure	-
Item	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents)		ltem	Type of recipient government(s) (County, State, school districts, etc.)	Amount (Omit cents
	(a)	(b)			(a)	(b)
-			5.			
•			6.			
•			7.			
art IV SALARIES. WA	GES, AND FORCE ACC	OUNT	8.		Amount (0	Omit cents)
Report the total ex	penditure for salaries and v	wages included in o		as	<sup>ZØØ</sup> 404,731	
	s and wages paid on force			ations of all agen	, , ,	
or of particular agencies. In special assessments on pro- but guaranteed by your gove When an advance refunding reported as retired in the year	perty owners (column (e)). ernment if these sources ar I has resulted in a legal or a	Report also genera e insufficient (colur an in-substance def	al obligations and an nn (f)). easance, the debt n	ny debt bácked by pled nay be considered ex	dged resources	
			AMOUNT, BY PU	IRPOSE (Omit cents)		
	Outstanding at beginning of fiscal	DURING F	ISCAL YEAR	Outstanding total (a) plus (b)	DETAIL OF LOI OUTST	ANDING
	year (a)	Issued (b)	Retired (c)	minus (c) (d)	nonguaranteed bonds (e)	Guaranteed bonds (f)
a. Sewer debt	19U	29U	39U	49U	44U	41U
<b>b.</b> Water supply system	19U	29U	39U	49U	44U	41U
debt	19U	29U	39U	49U	44U	41U
c. Electric power system debt	190	29U	39U	49U	44U	41U
d. Gas supply system debt	190	290	390	490	440	410
e. Transit	19U	29U	39U	49U	44U	41U
f. Industrial revenue and	19T	24T	34T	44T	44T	
pollution control debt	19U	29U	39U	49U	44U	41U
g. All other purposes						
2. Short-term (interest-be interest-bearing warrants, and	nd othér obligations with a t	erm of one year or	anticipation notes, less — Exclude		61V Amount (0	Omit cents)
<ul><li>accounts payable and other</li><li>a. Amount outstanding at be</li></ul>	0 0	iions.				
					64V	
b. Amount outstanding at end of fiscal year  Part VI CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR						
Report separately investments in Fer all investments at housing and indus	for each of the three types deral Government, Federal carrying value. Include in th trial financing loans. Exclud and held pursuant to an adva	of funds listed belo agency, State and he sinking fund tota de accounts receiva	w, the total amount local government, a il any mortgages and able, value of real pr	ind non-governmental d notes receivable he roperty, and all non-se	l securities. Report Id as offsets to ecurity assets.	
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.  Bond funds — Unexpend	ed proceeds from sale of G	i.O. and revenue bo	ond issues held		W31	
pending disbursement					W61	
<ul> <li>All other funds except emplo</li> </ul>	nyee retirement funds				449,200	
- An other fullus except emplo	you remement fulfus					

Remarks			V9i	8	
Part VII AUDITOR INFORMATION  NOTE — This report will not be considered complete unless an account.	mnanving	"accountants compile	ation ren	ort on financial	
NOTE — This report will not be considered complete unless an according statements included in certain prescribed forms" is attached to the report in AR Section 300 of the AICPA Professional Standards in preparing standards.	ort. The m	unicipality's auditor silation report.	should fo	llow the guidelines	
Auditor's firm name					
RAHHAL HENDERSON JOHNSON, PLLC  Address — Number and street					
100 E STREET SW, SUITE 200			Area code	TELEPHONE Number	Extension
City	State	ZIP Code	580	223-6454	
ARDMORE  Name of contact person/Email	UK	73401			
RHEBA HENDERSON					
Page 5 SEE ACCOUNTANT'S CO	MPILAT	ION REPORT.		FORM SA&I 2643 (revise	ed 1/18/012 dh)

## **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 2012 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.

## 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)

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